

**UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF MASSACHUSETTS  
CENTRAL DIVISION**

**In re**

**TOP LINE GRANITE DESIGN, INC.,  
Debtor**

**Chapter 7  
Case No. 22-40216-EDK**

**APPLICATION OF SUBCHAPTER V TRUSTEE  
FOR COMPENSATION**

NOW COMES Steven Weiss, Subchapter V Trustee (the “Trustee”), and hereby submits his application for compensation as Subchapter V Chapter 11 Trustee in this case, pursuant to Bankruptcy Code § 330 and 331. In support thereof, the Trustee respectfully states as follows:

1. On March 25, 2022 (the "Petition Date") Top Line Granite Design, Inc. (the "Debtor") filed a petition for relief under Subchapter V of Chapter 11 of the Bankruptcy Code with this Court.
2. Steven Weiss was appointed as Subchapter V Chapter 11 Trustee. A copy of the Trustee’s appointment is annexed hereto as Exhibit “A”.
3. On April 28, 2023 the Court removed the Debtor as debtor in possession and expanded the Trustee’s role to that of an operating trustee, pursuant to 11 U.S.C. § 1183(b)(5).
4. On June 29, 2023 the case was converted to a Chapter 7 case and the Trustee was appointed as Chapter 7 Trustee.
5. The matters set forth herein constitute core proceedings pursuant to 28 U.S.C. § 157(b)(2)(A).

6. This application represents an application for services rendered by the Subchapter V Trustee, from the Petition Date to June 28, 2023, and is submitted in accordance with MLBR 2016-

### **NARRATIVE DESCRIPTION OF SERVICES PROVIDED**

7. The Debtor is a Massachusetts corporation located in Tyngsboro, Massachusetts. The Debtor's business was to fabricate and sell marble granite, and other stone for both residential and commercial installation and, at the Petition Date was one of the largest stone fabricators in New England.

8. The Debtor filed its petition in an effort to reorganize the increased debt load incurred during the COVID-19 pandemic, and filed on March 25, 2022 because the increased eligibility limit of \$7,500,000 enacted during the pandemic was due to expire on March 27, 2022.

9. At the time the petition was filed, the Debtor's primary secured lender was Avidia Bank ("Avidia") approximately \$1,250,000.00; however, the Debtor had also guaranteed the obligations of 347 Middlesex Road Realty Trust (also owned by Edmilson Ramos) to Avidia. In addition, was an "EIDL" loan from the Small Business Administration, several equipment loans, and a number of "merchant cash advance" loans, so-called, with an aggregate balance of \$1,200,000.

10. Additionally, in May, 2022 the Debtor obtained a DIP loan on which the Debtor borrowed over \$600,000 during the case.

11. The Debtor's multiple efforts at reorganization, combined with its efforts to sell its assets, were ultimately unsuccessful. On April 28, the Court removed the Debtor as debtor in possession, and expanded the Trustee's powers. Upon taking possession of the Debtor's business,

the Trustee realized that the Debtor did not have the ability to continue operations. As a result, the case was converted on June 29, 2023.

12. The following highlights the major elements of the Trustee's services that were required while the case was in Chapter 11.

### Financial Operations

13. For some time before the Petition Date, the Debtor had been using several "cash advance" lenders to maintain operations. This led to enormous payments being made to those lenders. In addition, the Debtor's transactions with John Testa, d/b/a Kitchen Concepts were highly irregular; in the 90 days before the Petition Date over \$1,000,000 was transferred to Mr. Testa.

14. From the Petition Date through the case, the Debtor's ability to pay ongoing obligations was problematic, moreover, it was difficult to monitor, as the Debtor's financial operations were intertwined with those of U.S. Construction & Maintenance, LLC, an entity affiliated with the Debtor.

15. These issues, among other financial irregularities, led the United States Trustee to request that the Trustee's powers be expanded to conduct an investigation into the Debtor's financial affairs. The Trustee conducted that investigation and filed a detailed report on November 4, 2022 [Dkt. No. 203].

16. Throughout the duration of the Chapter 11 case, the Trustee monitored the Debtor's monthly operating reports and bank statements, and conferred with the Debtor's counsel and the United States Trustee over difficulties in the Debtor's ability to pay ongoing obligations.

### Plans of Reorganization

17. The Debtor filed its first Chapter 11 plan on June 24, 2022, and a first amended plan on July 6, 2022; these were “bootstrap” plans, i.e., the Debtor proposed to reorganize by increasing its cash flow to satisfy creditor claims. However, by September, 2022 it became evident that such a plan would not be feasible, and the Debtor’s efforts on reorganization pivoted to a sale of its assets. Over the next several months, two additional amended plans were filed.

18. The Trustee reviewed drafts of the Debtor’s several plans, provided commentary, review the plans as filed, conferred with parties in interest and the United States Trustee, attended multiple hearings on the proposed plans, and generally attempted to facilitate a consensual reorganization. As this Court is aware, the Debtor attempted to have the real estate owned by 347 Middlesex Road Realty Trust included into the plan, which was opposed by the United States Trustee and the SBA, and which ultimately would prove to be unsuccessful.

### Sales of Debtor’s Assets

19. By September, 2022 it became clear that the most feasible resolution of the case would be through a § 363 sale of the business as a going concern. The Debtor negotiated a sale of most of its assets to FGC, LLC (“FGC”) for \$2.5 million dollars, and the first sale motion was filed on September 26, 2022. That sale contemplated that the purchaser would enter into a lease of the 347 Middlesex Road premises.

20. Unfortunately, the Debtor was never able to consummate the sale for a number of reasons. The buyer was unable to get financing to acquire the Debtor’s assets alone. Instead (for reasons that remain unclear to the Trustee), FGC’s efforts to acquire the Debtor’s assets became inextricably dependent on its also acquiring the real estate. For several months the Trustee conferred

at length with counsel for the Debtor, Mr. Ramos, Avidia, FGC, its proposed lender and the United States Trustee to get the sale consummated. However, a series of legal and factual hurdles made this impossible, FGC was never able to consummate the sale, and its deposit forfeited to the estate.

#### General Matters

21. While the case was in Chapter 11, the Trustee continued to provide services consistent with the duties enumerated in Bankruptcy Code §1183, including but not limited to the following:

- conferring with Debtor's counsel and creditor's counsel regarding the administration and progress in the case; appearing at the §1188 status conference
- Participating in hearings on multiple matters, including but not limited to cash collateral hearings, motion for approval of DIP financing; motions relating to confirmation of the Debtor's plan(s); matters regarding the Debtor's prosecution of a stay violation by Brickstone Funding; multiple hearings on the Debtor's sale motions; and the Motion of the United States Trustee for conversion or dismissal of the case.
- Conferring with the Debtor's counsel and multiple parties in interest concerning the efforts to reorganize, and the sales efforts and the prospects for filing an amended plan of reorganization.

22. As set forth in Exhibit "B-1" through "B-12" annexed hereto, Applicant has spent 245.50 hours of time during the period covered by this Application, at Applicant's usual hourly rates, in the amount of \$115,717.00 and expenses in the amount of \$1,103.80.

23. Following conversion of the case, assets of the estate have been turned over to the Trustee, in his capacity as Chapter 7; after distribution of the funds from the auction sale, he is

currently holding approximately \$375,000 in the estate, from FGC's forfeited deposits and a "carve out" of \$225,000 from the liquidation of the Debtor's assets.

24. Annexed hereto as Exhibit "C" are biographical summaries of the members of Applicant who have provided services in this matter.

25. Compensation of subchapter V trustees is governed by Bankruptcy Code § 330(a), *See, e.g., In re Tri-State Roofing*, 2020 Bankr. LEXIS 3405 (Bankr. D.Idaho 2020). The Trustee believes that the compensation requested herein is reasonable, taking into account the factors in 11 U.S.C. § 330(a)(3), and have been beneficial to the estate and creditors.

26. Pursuant to MLBR 2016, the Trustee certifies that no compensation is being sought for duplicative services.

WHEREFORE, pursuant to 11 U.S.C. § 330(a) the Trustee respectfully prays:

1. That this Court approve additional compensation to the Subchapter V Trustee in the amount of \$115,717.00 and expenses in the amount of \$1,103.80, as a Chapter 11 administrative expense of this case; and
2. For such further relief as this Court deems just and proper.

Respectfully submitted this 28<sup>th</sup> day of December, 2023.

STEVEN WEISS  
SUBCHAPTER V CHAPTER 11 TRUSTEE

By: /s/ Steven Weiss  
Steven Weiss, Esquire  
BBO# 545619  
Shatz, Schwartz and Fentin, P.C.  
1441 Main Street, Suite 1100  
Springfield, MA 01103  
(413) 737 1131  
[sweiss@ssfpc.com](mailto:sweiss@ssfpc.com)

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MASSACHUSETTS  
CENTRAL DIVISION

_____	)	
In re:	)	
	)	
TOP LINE GRANITE DESIGN INC.	)	Chapter 11
	)	Case No. 22-40216-CJP
	)	
Debtor	)	
_____	)	

NOTICE OF APPOINTMENT OF SUBCHAPTER V TRUSTEE

Pursuant to 11 U.S.C. § 1183(a), the United States Trustee has appointed the following qualified individual to serve as Subchapter V trustee in this case:

Steven Weiss  
1441 Main Street  
Suite 1100  
Springfield, MA 01103  
(413) 737-1131  
sweiss@ssfpc.com

The trustee's verified statement of disinterestedness and anticipated rate of compensation is attached to this notice.

Respectfully submitted,

WILLIAM K. HARRINGTON  
United States Trustee, Region I

By: /s/ Lisa D. Tingle  
Lisa D. Tingle (BBO # 633275)  
Trial Attorney  
United States Department of Justice  
Office of the United States Trustee  
446 Main Street, 14<sup>th</sup> Floor  
Worcester, MA 01608  
Tel: (202) 503-7009  
Email: [lisa.d.tingle@usdoj.gov](mailto:lisa.d.tingle@usdoj.gov)

March 28, 2022

### CERTIFICATE OF SERVICE

I, Lisa D. Tingle, hereby certify that on March 28, 2022, I caused a copy of the foregoing document and attached statement to be served by email through the Court's ECF system to all entities that are registered users thereof in this case.

/s/ Lisa D. Tingle  
Lisa D. Tingle



**SHATZ, SCHWARTZ AND FENTIN, P.C.**

1441 Main Street Suite 1100  
 Springfield, MA 01103-1491  
 Telephone (413) 737-1131  
 Fax (413) 736-0375  
 Federal Tax ID # 04-2485418  
 December 20, 2023

Top Line Granite Design, Inc.  
 c/o SSFPC  
 1441 Main Street  
 Springfield, MA 01103

Invoice# 134854 SW  
 Our file# TOP006 230212  
 Billed through 06/28/2023

**ASSET ANALYSIS & RECOVERY (T)****PROFESSIONAL SERVICES**

04/12/2022	SW	Initial review of Debtor's schedules and SOFA	
		\$475.00 / hr	0.30 hrs. \$142.50
04/12/2022	SW	Review UCC-1 filings; Email to Macken and Alan re: same	
		\$475.00 / hr	0.40 hrs. \$190.00
04/13/2022	SW	Emails with Macken regarding UCC filings, related matters	
		\$475.00 / hr	0.10 hrs. \$47.50
04/18/2022	SW	Review amended SOFA	
		\$475.00 / hr	0.20 hrs. \$95.00
05/05/2022	SW	Email to Macken and Alan regarding recent mortgage on Ramos' residence; Review response	
		\$475.00 / hr	0.20 hrs. \$95.00
05/11/2022	SW	Call from Alan Braunstein; Discussion of recent developments related to RE, and mortgage to be given to debtor as security	
		\$475.00 / hr	0.30 hrs. \$142.50
05/11/2022	SW	Email from Charles Park (Avidia); PPP forgiveness application to be filed; Email to Macken re: same	
		\$475.00 / hr	0.10 hrs. \$47.50
07/18/2022	SW	Detailed review of transfers in SOFA; Review of UCC-1 filings, related matters; Emails and calls with Lisa Tingué and John Doherty; Lengthy email to Debtor's counsel to outline concerns	
		\$475.00 / hr	2.00 hrs. \$950.00
07/18/2022	SW	Call with Alan Braunstein as a follow up to concerns about avoidance actions	

		\$475.00 / hr	0.20 hrs.	\$95.00
07/19/2022	SW	Call to Michael Van Dam concerning investigation of transfers, motion for stay, related matters		
		\$475.00 / hr	0.20 hrs.	\$95.00
07/19/2022	SW	Calls with Alan Braunstein regarding avoidance claims; Review and respond to detailed email from Macken Toussaint concerning avoidance actions		
		\$475.00 / hr	0.60 hrs.	\$285.00
07/19/2022	SW	Review of various loan documents provided by Debtor; Emails with Macken Toussaint re: same		
		\$475.00 / hr	0.50 hrs.	\$237.50
07/20/2022	SW	Online research into Kitchen Concepts and John Testa; Email to Debtor's counsel for more info		
		\$475.00 / hr	0.60 hrs.	\$285.00
07/20/2022	SW	Call with John Doherty concerning avoidance actions, related matters		
		\$475.00 / hr	0.20 hrs.	\$95.00
07/22/2022	SW	Email to and call with Lisa Tingué as to recent developments re: avoidance actions, plan		
		\$475.00 / hr	0.40 hrs.	\$190.00
07/25/2022	SW	Emails and call with Lisa Tingué regarding Debtor's loan to realty trust		
		\$475.00 / hr	0.40 hrs.	\$190.00
07/26/2022	SW	Call to Mike Van Dam concerning mortgage payments, related issues; Email to Macken to request lease; Review; Email to Lisa Tingué		
		\$475.00 / hr	0.40 hrs.	\$190.00
08/16/2022	SW	Email from Macken with partial response on Top Paving; Preliminary response on review of documents		
		\$475.00 / hr	0.50 hrs.	\$237.50
08/22/2022	SW	Emails with Macken concerning questions on operations, Top Paving, claims vs. Testa; Lengthy call with Macken re: same, likely plan amendments, related matters		
		\$475.00 / hr	0.40 hrs.	\$190.00
08/23/2022	SW	Review email from Macken with additional documents regarding Top Paving; Emails with Lisa Tingué re: same		
		\$475.00 / hr	0.50 hrs.	\$237.50
08/25/2022	SW	Email from Macken with information on payments to US Construction; Call from Lisa Tingué re: same		

		\$475.00 / hr	0.30 hrs.	\$142.50
09/06/2022	SW	Email from Mike Van Dam concerning document subpoena from NH Attorney General; Call with Mike Van Dam re: same; Call from Lisa Tingue re: same		
		\$475.00 / hr	0.30 hrs.	\$142.50
09/07/2022	SW	Follow up call with Lisa Tingue concerning investigation of Testa by NH attorney General		
		\$475.00 / hr	0.20 hrs.	\$95.00
09/30/2022	SW	Additional UCC and real estate searches; Email to Lisa Tingue regarding issues for investigation; Call with Lisa re: same; Email to Debtor's counsel with request for documents and information		
		\$475.00 / hr	0.70 hrs.	\$332.50
10/04/2022	SW	Emails with Macken concerning production of documents, related matters		
		\$490.00 / hr	0.20 hrs.	\$98.00
10/07/2022	SW	Emails with Macken concerning production of documents		
		\$490.00 / hr	0.20 hrs.	\$98.00
10/07/2022	SW	Commence review of documents from Debtor		
		\$490.00 / hr	0.50 hrs.	\$245.00
10/13/2022	SW	Further review of documents provided by debtor and US Construction; Email to Alan and Macken with comments and questions		
		\$490.00 / hr	1.40 hrs.	\$686.00
10/13/2022	SW	Call to and email to Lisa Tingue concerning Debtor's transactions with Kitchen Concepts		
		\$490.00 / hr	0.20 hrs.	\$98.00
10/14/2022	SW	Email from Macken regarding review of documents, request for more info		
		\$490.00 / hr	0.10 hrs.	\$49.00
10/17/2022	SW	Email from Macken with partial response to questions		
		\$490.00 / hr	0.20 hrs.	\$98.00
10/19/2022	SW	Continued review of documents (Top Paving), other transactions; Emails to and from Macken concerning transactions		
		\$490.00 / hr	1.40 hrs.	\$686.00
10/24/2022	SW	Review additional documents provided by Debtor (US Construction), Top Paving		
		\$490.00 / hr	0.40 hrs.	\$196.00
10/25/2022	SW	Continued review of transactions with Testa/Kitchen Concepts,		

		and "hard money" lenders	
		\$490.00 / hr	1.20 hrs. \$588.00
10/26/2022	SW	Continued review of hard money loans, other transactions	
		\$490.00 / hr	1.30 hrs. \$637.00
11/01/2022	SW	Continued review of documents regarding hard money loans, US construction; Continued drafting of report; Email to Debtor's counsel	
		\$490.00 / hr	1.30 hrs. \$637.00
11/01/2022	LC1	Research regarding equitable remedies available under usury criminal statute violations	
		\$195.00 / hr	0.90 hrs. \$175.50
11/02/2022	SW	Emails with Macken Toussaint concerning other questions on transactions with US Construction, Top Paving	
		\$490.00 / hr	0.20 hrs. \$98.00
11/16/2022	SW	Emails with and call with Alan Braunstein concerning AG investigation into Testa	
		\$490.00 / hr	0.40 hrs. \$196.00
04/02/2023	SW	Review bank documents from US Construction; Email to Andrew Lizotte re: scope of release to be provided	
		\$490.00 / hr	0.50 hrs. \$245.00
04/11/2023	SW	Call from Alan Braunstein concerning estate assets	
		\$490.00 / hr	0.10 hrs. \$49.00
05/30/2023	SW	Call with Kristin Lytle (Wesler CPA's) as to possible retention for pursuing ERC's; Email to parties to request information	
		\$490.00 / hr	0.30 hrs. \$147.00
06/01/2023	SW	Email to Debtor to renew request for information for quantifying ERC credits; Call with Andrew Lizotte re: same	
		\$490.00 / hr	0.30 hrs. \$147.00
06/05/2023	SW	Email to accountant, et als, to renew request for information on ERC's	
		\$490.00 / hr	0.20 hrs. \$98.00
06/07/2023	SW	Emails with Jonathan Hidalgo regarding information on ERC credits	
		\$490.00 / hr	0.20 hrs. \$98.00
06/07/2023	AMS	Preparation of documents for sale of vehicles	
		\$200.00 / hr	0.60 hrs. \$120.00

**Total Fees** \$10,239.50

**EXPENSES**

**Total Expenses** \$0.00

\$0.00

**Recap of Professional Services**

Law Clerk, Brett Smith	0.90	Hrs @	\$195.00 / hr	\$175.50
Stephan, Ann-Marie	0.60	Hrs @	\$200.00 / hr	\$120.00
Weiss, Steven	10.00	Hrs @	\$475.00 / hr	\$4,750.00
Weiss, Steven	10.60	Hrs @	\$490.00 / hr	\$5,194.00
Total Fees	22.10	Hrs		\$10,239.50

**BILLING SUMMARY**

Total professional services	\$10,239.50
Total of new charges for this invoice	<hr/> \$10,239.50

<b>Total Balance Now Due</b>	<b>\$10,239.50</b>
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**SHATZ, SCHWARTZ AND FENTIN, P.C.**

1441 Main Street Suite 1100  
 Springfield, MA 01103-1491  
 Telephone (413) 737-1131  
 Fax (413) 736-0375  
 Federal Tax ID # 04-2485418  
 December 20, 2023

Top Line Granite Design, Inc.  
 c/o SSFPC  
 1441 Main Street  
 Springfield, MA 01103

Invoice# 134855 SW  
 Our file# TOP006 230213  
 Billed through 06/28/2023

**ASSET DISPOSITION (T)****PROFESSIONAL SERVICES**

09/02/2022	SW	Emails from and to Macken Toussaint concerning Debtor's intent to move toward a sale	
		\$475.00 / hr	0.20 hrs. \$95.00
09/12/2022	SW	Email from Macken with draft APA; Review and comment	
		\$475.00 / hr	0.40 hrs. \$190.00
09/13/2022	SW	Follow up email from Macken concerning issues on sale efforts	
		\$475.00 / hr	0.20 hrs. \$95.00
09/14/2022	SW	Emails with Macken as to sale issues; Call from Alan Braunstein re: same	
		\$475.00 / hr	0.30 hrs. \$142.50
09/19/2022	SW	Email from Macken with draft sale motion; Email with questions on sale	
		\$475.00 / hr	0.30 hrs. \$142.50
09/26/2022	SW	Review motion to sell (as filed), and related documents; Call from Lisa Tingué re: same	
		\$475.00 / hr	0.50 hrs. \$237.50
09/26/2022	SW	Review procedural order on sale procedures motion	
		\$475.00 / hr	0.10 hrs. \$47.50
09/27/2022	SW	Email to Alan Braunstein and Macken Toussaint concerning procedural issues on sale motion	
		\$475.00 / hr	0.20 hrs. \$95.00
09/27/2022	SW	Call Michael Van Dam as to Avidia's position on sale motion	

		\$475.00 / hr	0.20 hrs.	\$95.00
09/27/2022	SW	Call from Lisa Tingue regarding sale motion; Commence drafting response; Email from Macken Toussaint, confirming that substantive issues on sale will be preserved		
		\$475.00 / hr	0.50 hrs.	\$237.50
09/28/2022	SW	Review US Trustee objection to sale motion, and Debtor response		
		\$475.00 / hr	0.20 hrs.	\$95.00
09/28/2022	SW	Emails with Macken concerning proposed publication notice, related matters; Further emails regarding notices, due diligence folder, related matters		
		\$475.00 / hr	0.50 hrs.	\$237.50
09/29/2022	SW	Review revised publication notice		
		\$475.00 / hr	0.10 hrs.	\$47.50
09/29/2022	SW	Review orders on motion for approval of sale procedures, related orders, and order continuing hearing on stay violation		
		\$475.00 / hr	0.20 hrs.	\$95.00
10/04/2022	SW	Review supplement to sale motion, and submission of proposed notice and order to Court		
		\$490.00 / hr	0.30 hrs.	\$147.00
10/04/2022	SW	Review order approving bidding procedures and setting sale hearing (as entered)		
		\$490.00 / hr	0.20 hrs.	\$98.00
10/06/2022	SW	Review hearing notice (as filed)		
		\$490.00 / hr	0.10 hrs.	\$49.00
10/11/2022	SW	Review response of Ally Bank to sale motion		
		\$490.00 / hr	0.10 hrs.	\$49.00
10/17/2022	SW	Emails with Debtor's counsel as to status of possible higher bids		
		\$490.00 / hr	0.10 hrs.	\$49.00
10/19/2022	SW	Several emails with Debtor's counsel concerning proposed liquidation/distributions, and status of sale efforts		
		\$490.00 / hr	0.30 hrs.	\$147.00
10/20/2022	SW	Emails with Macken over negotiations with Avidia on sale proceeds		
		\$490.00 / hr	0.20 hrs.	\$98.00
10/20/2022	SW	Call with Lisa Tingue as to investigations, and issues on sale		
		\$490.00 / hr	0.20 hrs.	\$98.00
10/25/2022	SW	Email from Macken concerning illness of prospective buyer		

		\$490.00 / hr	0.10 hrs.	\$49.00
10/26/2022	SW	Call with Alan Braunstein to discuss sale status and issues, and preliminary results of investigations		
		\$490.00 / hr	0.30 hrs.	\$147.00
10/26/2022	SW	Call from Lisa Tingue concerning status of investigation, sale		
		\$490.00 / hr	0.20 hrs.	\$98.00
10/27/2022	SW	Review objection by Avidia Bank to sale motion; Call to Mike Van Dam re: same		
		\$490.00 / hr	0.30 hrs.	\$147.00
10/31/2022	SW	Call from Alan Braunstein; Discussion of status of sale efforts		
		\$490.00 / hr	0.30 hrs.	\$147.00
10/31/2022	SW	Email from Macken with alternate proposals for distribution from sale		
		\$490.00 / hr	0.20 hrs.	\$98.00
11/01/2022	SW	Call from Macken and Alan to discuss distributions to be made to Avidia on sale, carve out, related matters		
		\$490.00 / hr	0.40 hrs.	\$196.00
11/02/2022	SW	Call with Peter Nicosia (Ramos' counsel) concerning case, and sale		
		\$490.00 / hr	0.20 hrs.	\$98.00
11/03/2022	SW	Further investigation into transfers from and to Testa/Kitchen concepts, and other creditors; Revisions to trustee's report; Call to Alan Braunstein re: same		
		\$490.00 / hr	0.90 hrs.	\$441.00
11/03/2022	SW	Conference call with counsel for Debtor and Avidia to discuss sale issues, carve out, related matters; Follow up calls with Alan Braunstein and Macken Toussaint regarding sale issues		
		\$490.00 / hr	1.30 hrs.	\$637.00
11/04/2022	SW	Call with Mike Van Dam regarding sale		
		\$490.00 / hr	0.30 hrs.	\$147.00
11/04/2022	SW	Review US Trustee objection to sale motion		
		\$490.00 / hr	0.10 hrs.	\$49.00
11/07/2022	SW	Call with Alan Braunstein to discuss various sale issues, related matters		
		\$490.00 / hr	0.30 hrs.	\$147.00
11/07/2022	SW	Review Debtor's status report on sale, and related documents; Call from Lisa Tingue re: same		
		\$490.00 / hr	0.50 hrs.	\$245.00



11/08/2022	SW	Review statement by Citizens Bank in support of sale motion \$490.00 / hr 0.10 hrs.	\$49.00
11/08/2022	SW	Review blackline draft of sale order; Call to Mike Van Dam as to Avidia objection; Emails with Macken re: same \$490.00 / hr 0.50 hrs.	\$245.00
11/08/2022	SW	Prepare for and appear for hearing on sale in Worcester; Sale motion allowed; Confer after hearing with M. Toussaint and buyer regarding transitional issues \$490.00 / hr 3.30 hrs.	\$1,617.00
11/08/2022	SW	Email to Macken and Alan as to transitional issues relating to sale, checklist \$490.00 / hr 0.30 hrs.	\$147.00
11/09/2022	SW	Emails with Macken concerning amended proposed order, transitional issues \$490.00 / hr 0.30 hrs.	\$147.00
11/10/2022	SW	Multiple emails with Macken as to status of closing transitional issues \$490.00 / hr 0.40 hrs.	\$196.00
11/10/2022	SW	Review order approving sale (as entered) \$490.00 / hr 0.10 hrs.	\$49.00
11/10/2022	SW	Call with Lisa Tingué as to sale issues \$490.00 / hr 0.20 hrs.	\$98.00
11/14/2022	SW	Emails with Macken as to status of closing \$490.00 / hr 0.20 hrs.	\$98.00
11/15/2022	SW	Emails and calls with Macken as to delays in closing \$490.00 / hr 0.30 hrs.	\$147.00
11/16/2022	SW	Emails and calls with Macken and Alan regarding delays in closing, responses, related matters \$490.00 / hr 0.50 hrs.	\$245.00
11/18/2022	SW	Emails with Macken concerning sale issues, progress \$490.00 / hr 0.20 hrs.	\$98.00
11/22/2022	SW	Email from Macken Toussaint with draft motion to reschedule hearings; Email in response; Review order granting motion \$490.00 / hr 0.30 hrs.	\$147.00
11/28/2022	SW	Email to Macken & Alan as to status of closing; Call from Macken and Alan re: same \$490.00 / hr 0.30 hrs.	\$147.00
11/28/2022	SW	Calls with Peter Nicosia (Ramos' counsel) as to status of sale,	

		related matters; Follow up email from Macken re: same	
		\$490.00 / hr	0.40 hrs. \$196.00
11/29/2022	SW	Conference call with Macken and with Tom Barrette as to status of sale; Follow up calls and emails with Macken and Peter Nicosia	
		\$490.00 / hr	0.50 hrs. \$245.00
11/30/2022	SW	Call with Alan Braunstein concerning possible alternative buyer, various terms	
		\$490.00 / hr	0.40 hrs. \$196.00
11/30/2022	SW	Email from Tom Barrette; Buyer still wishes to go forward with sale	
		\$490.00 / hr	0.10 hrs. \$49.00
12/01/2022	SW	Emails with Tom Barrette as to status of moving sale forward	
		\$490.00 / hr	0.10 hrs. \$49.00
12/05/2022	SW	Email to Macken as to status of closing; Review emails with updated closing agenda	
		\$490.00 / hr	0.20 hrs. \$98.00
12/05/2022	SW	Call with Lisa Tingue as to status of sale, related matters	
		\$490.00 / hr	0.20 hrs. \$98.00
12/06/2022	SW	Emails with John McAulliffe; Coming in as bankruptcy counsel for buyer; Call with John McAulife to provide background, discuss sale	
		\$490.00 / hr	0.40 hrs. \$196.00
12/08/2022	SW	Emails with Macken as to sale; Call with Alan Braunstein re: same	
		\$490.00 / hr	0.30 hrs. \$147.00
12/09/2022	SW	Email to counsel as to closing status; Call with John McAulliffe re: same	
		\$490.00 / hr	0.40 hrs. \$196.00
12/12/2022	SW	Email from Lisa Tingue concerning status of sale, financing	
		\$490.00 / hr	0.10 hrs. \$49.00
12/14/2022	SW	Call with John McAulliffe as to status of sale efforts, related matters	
		\$490.00 / hr	0.20 hrs. \$98.00
12/15/2022	SW	Call to Macken as to hearings, status of sale	
		\$490.00 / hr	0.10 hrs. \$49.00
12/21/2022	SW	Conference call with John McAulliffe and Macken Toussaint as to further delays in sale, related matters	

		\$490.00 / hr	0.40 hrs.	\$196.00
12/22/2022	SW	Review and respond to emails with Macken, John McAulliffe as to status of sale		
		\$490.00 / hr	0.20 hrs.	\$98.00
12/22/2022	SW	Calls with Michael Van Dam, John McAulliffe and Macken Toussaint concerning sale issues, debtor's operations		
		\$490.00 / hr	0.50 hrs.	\$245.00
12/27/2022	SW	Email to and call to John McAulliffe and Macken Toussaint re: status of sale		
		\$490.00 / hr	0.20 hrs.	\$98.00
12/28/2022	SW	Call with Alan and Macken regarding status of sale; Call with John McAulliffe re: same		
		\$490.00 / hr	0.40 hrs.	\$196.00
12/29/2022	SW	Emails with John McAulliffe and Macken Toussaint re: sale; Call with Macken to discuss strategies (pre-conference call)		
		\$490.00 / hr	0.30 hrs.	\$147.00
12/29/2022	SW	Conference call with buyer (Darlington, Gilday) John McAulliffe, Macken, Alan B., as to status of sale, financing, related matters		
		\$490.00 / hr	0.70 hrs.	\$343.00
12/29/2022	SW	Follow up email from and call with John McAulliffe concerning status of financing		
		\$490.00 / hr	0.20 hrs.	\$98.00
12/30/2022	SW	Emails from Macken and Alan with updates on financing and sale		
		\$490.00 / hr	0.20 hrs.	\$98.00
01/04/2023	SW	Email to John McAulliffe and Macken Toussaint to inquire on sale status		
		\$490.00 / hr	0.10 hrs.	\$49.00
01/05/2023	SW	Call with John McAulliffe concerning status of sale		
		\$490.00 / hr	0.20 hrs.	\$98.00
01/06/2023	SW	Call from Alan Braunstein; Discussion of sale, transitional issues, US Construction, related matters		
		\$490.00 / hr	0.20 hrs.	\$98.00
01/10/2023	SW	Email to Debtor's counsel to request update on sale, and stipulation US Construction		
		\$490.00 / hr	0.10 hrs.	\$49.00
01/11/2023	SW	Call to John McAulliffe as to status of closing; Review email with status update		

TOP006	TOP LINE GRANITE DESIGN, INC.	Invoice# 134855	Page 7	
		\$490.00 / hr	0.30 hrs.	\$147.00
01/12/2023	SW	Emails and call with John McAulliffe as to status of sale		
		\$490.00 / hr	0.30 hrs.	\$147.00
01/13/2023	SW	Conference call with John McAulliffe, Macken, Darlington, and finance broker; Follow up calls with Macken and John		
		\$490.00 / hr	0.80 hrs.	\$392.00
01/13/2023	MJE	Conference with Attorney Steven Weiss regarding pending sale and motion hearing (0.1); Review motion to convert or dismiss case (0.1)		
		\$365.00 / hr	0.20 hrs.	\$73.00
01/19/2023	SW	Emails and calls with Alan Braunstein concerning status of sale, related issues, cash collateral; Follow up calls and emails after hearings		
		\$490.00 / hr	0.60 hrs.	\$294.00
01/23/2023	SW	Emails with John McAulliffe and Debtor's counsel to push for closing		
		\$490.00 / hr	0.10 hrs.	\$49.00
01/23/2023	SW	Email to and call with Alan Braunstein with numerous concerns on status of sale, cash collateral issue		
		\$490.00 / hr	0.40 hrs.	\$196.00
01/23/2023	SW	Call from Ralph Stone; May be providing loan to buyer; Initial discussion of situation		
		\$490.00 / hr	0.20 hrs.	\$98.00
01/24/2023	SW	Call with John McAuliffe as to sale progress		
		\$490.00 / hr	0.10 hrs.	\$49.00
01/24/2023	SW	Follow up call with Ralph Stone as to possible financing of sale, related matters; Call to Michael Van Dam to request information on projected amounts owed to Avidia		
		\$490.00 / hr	0.50 hrs.	\$245.00
01/24/2023	SW	Email from and call with Macken Tousaint with updates on sale efforts, cash collateral issues		
		\$490.00 / hr	0.30 hrs.	\$147.00
01/25/2023	SW	Follow up emails with Ralph Stone on possible financing		
		\$490.00 / hr	0.30 hrs.	\$147.00
01/26/2023	SW	Call with John McAulliffe to request update on sale		
		\$490.00 / hr	0.10 hrs.	\$49.00
01/27/2023	SW	Calls with John McAulliffe as to status of financing, sale		
		\$490.00 / hr	0.20 hrs.	\$98.00

01/30/2023	SW	Call from Ralph Stone regarding status with Avidia Bank \$490.00 / hr	0.10 hrs.	\$49.00
01/30/2023	SW	Call from Alan Braunstein concerning possible new transaction for debtor's assets, plus real estate \$490.00 / hr	0.30 hrs.	\$147.00
02/01/2023	SW	Call from Alan Braunstein with possible alternatives to sale to Darlington, issues related to real estate \$490.00 / hr	0.30 hrs.	\$147.00
02/01/2023	SW	Calls from Ralph Stone before and after meeting regarding sale, financing progress \$490.00 / hr	0.30 hrs.	\$147.00
02/01/2023	SW	Calls with Alan Braunstein and John McAulliffe concerning numerous issues regarding sale \$490.00 / hr	0.40 hrs.	\$196.00
02/02/2023	SW	Call with Alan Braunstein re: recent developments on sale \$490.00 / hr	0.20 hrs.	\$98.00
02/07/2023	SW	Call from Alan Braunstein concerning whether to terminate sale agreement, related matters; Call with Ralph Stone re: same \$490.00 / hr	0.30 hrs.	\$147.00
02/09/2023	SW	Call from Alan Braunstein as to status of sale \$490.00 / hr	0.10 hrs.	\$49.00
02/13/2023	SW	Call with John McAulliffe as to status of sale \$490.00 / hr	0.10 hrs.	\$49.00
02/14/2023	SW	Calls and emails with Ralph Stone regarding term sheet for loan \$490.00 / hr	0.30 hrs.	\$147.00
02/15/2023	SW	Calls with Ralph Stone concerning status of loan agreement \$490.00 / hr	0.20 hrs.	\$98.00
02/16/2023	SW	Several calls with Alan Braunstein regarding status of sale with Darlington, alternatives \$490.00 / hr	0.30 hrs.	\$147.00
02/16/2023	SW	Calls with John McAulliffe regarding buyer's failure to complete deal; Email to Macken and Alan re: same \$490.00 / hr	0.30 hrs.	\$147.00
02/17/2023	SW	Review signed commitment letter to buyer; Email and call with Alan Braunstein re: same \$490.00 / hr	0.40 hrs.	\$196.00
02/17/2023	SW	Call from Ralph Stone reports that financing deal is in place; Email to Debtors counsel; Follow up call with Alan		

		\$490.00 / hr	0.20 hrs.	\$98.00
02/17/2023	SW	Emails from and to Alan and Macken as to status, efforts to close deal		
		\$490.00 / hr	0.20 hrs.	\$98.00
02/20/2023	SW	Review emails from parties regarding status of sale; Email in response		
		\$490.00 / hr	0.20 hrs.	\$98.00
02/21/2023	SW	Call with Ralph Stone and Patrick Gilbert, requesting conference; Email and call with Alan Braunstein re: same		
		\$490.00 / hr	0.30 hrs.	\$147.00
02/21/2023	SW	Conference call with Ralph Stone, Macken, Alan, Patrick Gilbert, others, concerning status of sale, deadlines, need for evidence of funding, strategies		
		\$490.00 / hr	0.50 hrs.	\$245.00
02/22/2023	SW	Calls with Macken & Alan as to status; Conference call with Alan and Ralph Stone as to buyer's status, upcoming foreclosure on RE		
		\$490.00 / hr	0.50 hrs.	\$245.00
02/23/2023	SW	Calls and emails with Alan Braunstein and Ralph Stone as to latest developments		
		\$490.00 / hr	0.40 hrs.	\$196.00
02/27/2023	SW	Call to and email to Andy Lizotte (new counsel for Ramos); Discussed status of sale, real estate, related matters		
		\$490.00 / hr	0.40 hrs.	\$196.00
02/27/2023	SW	Call from Ralph Stone; Progress made on loan; Call with Alan Braunstein re: same; Review email from Sid (CFC); Email to John McAuliffe re: same		
		\$490.00 / hr	0.50 hrs.	\$245.00
02/28/2023	SW	Call with John McAuliffe concerning status of sale, timing		
		\$490.00 / hr	0.30 hrs.	\$147.00
03/01/2023	SW	Emails and call with John McAuliffe as to progress toward closing; Call from Bill Delaney re: same		
		\$490.00 / hr	0.30 hrs.	\$147.00
03/02/2023	SW	Emails and calls with Ralph Stone and John McAuliffe as to closing progress		
		\$490.00 / hr	0.20 hrs.	\$98.00
03/02/2023	SW	Call from Bill Delaney as to Citizens Bank position; Updated him on closing efforts		
		\$490.00 / hr	0.20 hrs.	\$98.00

03/03/2023	SW	Calls with Ralph Stone concerning sale, connections with real estate		
		\$490.00 / hr	0.20 hrs.	\$98.00
03/03/2023	SW	Multiple emails and calls with parties concerning sale issues, especially related to real estate		
		\$490.00 / hr	0.50 hrs.	\$245.00
03/04/2023	SW	Review emails regarding sale issues; Calls to John McAuliffe re: same		
		\$490.00 / hr	0.40 hrs.	\$196.00
03/05/2023	SW	Emails and call with Alan Bruanstein regarding inquiry by Michael Saperstein		
		\$490.00 / hr	0.30 hrs.	\$147.00
03/06/2023	SW	Multiple emails with Patrick Gilbert (Summit ) regarding conditions to closing; Emails and calls with John McAuliffe, Alan Braunstein, Ralph Stone and Michael Van Dam re: same		
		\$490.00 / hr	1.00 hrs.	\$490.00
03/06/2023	SW	Call with Lisa Tingué to update her on status of sale		
		\$490.00 / hr	0.20 hrs.	\$98.00
03/06/2023	SW	Call from Bill Delaney concerning his client's conditional support for sale		
		\$490.00 / hr	0.10 hrs.	\$49.00
03/06/2023	SW	Review conditional support for motion to sell by First Citizens Bank		
		\$490.00 / hr	0.10 hrs.	\$49.00
03/07/2023	SW	Call from Andy Lizotte concerning status of sale		
		\$490.00 / hr	0.10 hrs.	\$49.00
03/07/2023	SW	Calls with Ralph Stone, David Darlington, Michael Van Dam, Alan Braunstein as to status of sale, impediments to closing		
		\$490.00 / hr	0.60 hrs.	\$294.00
03/07/2023	SW	Conference call with buyers, Summit, Debtor, Avidia Bank, various other counsel to discuss issues necessary to get to closing; Follow up calls with Alan Braunstein and Andy Lizotte re: same		
		\$490.00 / hr	1.20 hrs.	\$588.00
03/08/2023	SW	Call with Lisa Tingué as to recent developments; Calls and emails to parties concerning US Trustee position on sale		
		\$490.00 / hr	0.40 hrs.	\$196.00
03/08/2023	SW	Emails with John McAuliffe re: progress update; Call to Andrew Lizotte and Mike Van Dam		

		\$490.00 / hr	0.30 hrs.	\$147.00
03/08/2023	SW	Review statement in support of sale by First Citizens Bank		
		\$490.00 / hr	0.10 hrs.	\$49.00
03/08/2023	SW	Conference call with all interested parties and counsel to discuss methods of consummating sale; Follow up calls and emails		
		\$490.00 / hr	1.10 hrs.	\$539.00
03/09/2023	SW	Follow up calls with Ralph Stone and Andrew Lizotte concerning results of hearing, issues necessary to closing; Email to all parties to continue progress to closing		
		\$490.00 / hr	0.70 hrs.	\$343.00
03/09/2023	SW	Email to John McAuliffe as to proposed resolution, with copy of lease		
		\$490.00 / hr	0.20 hrs.	\$98.00
03/10/2023	SW	Calls and emails with parties to follow up on events, move toward closing		
		\$490.00 / hr	0.70 hrs.	\$343.00
03/12/2023	SW	Review and annotate proposed motion to assume, assign, and modify lease		
		\$490.00 / hr	0.40 hrs.	\$196.00
03/13/2023	SW	Emails from Macken Toussaint with updated draft motion, related matters for filing; Review comments of other parties; Calls with Alan Braunstein regarding motion, related matters; Further emails with parties		
		\$490.00 / hr	0.90 hrs.	\$441.00
03/13/2023	SW	Call from M. Van Dam, impasse reached with Summitt; Calls with Alan Braunstein, M. Van Dam, John McAuliffe and Andy Lizotte re: same		
		\$490.00 / hr	0.60 hrs.	\$294.00
03/14/2023	SW	Emails with parties and conference call with John McAuliffe, Alan Braunstein, Macken Toussaint to attempt to resurrect financing		
		\$490.00 / hr	0.30 hrs.	\$147.00
03/14/2023	SW	Multiple calls with Ralph Stone and John McAuliffe concerning financing status, issues		
		\$490.00 / hr	0.60 hrs.	\$294.00
03/14/2023	SW	Call with Casey Sieck (SBA counsel) concerning status of sale, SBA position, related matters; Email to parties; Follow up call from John McAuliffe regarding efforts to get to closing		
		\$490.00 / hr	0.60 hrs.	\$294.00
03/15/2023	SW	Emails with Alan Braunstein and conference call with Alan and		



		with John McAuliffe regarding sale issues	
		\$490.00 / hr	0.40 hrs. \$196.00
03/15/2023	SW	Call with Alan Braunstein to discuss new proposal for sale	
		\$490.00 / hr	0.10 hrs. \$49.00
03/16/2023	SW	Call to John McAuliffe as to status of loans	
		\$490.00 / hr	0.20 hrs. \$98.00
03/17/2023	SW	Calls from Alan Braunstein concerning latest developments on sales	
		\$490.00 / hr	0.30 hrs. \$147.00
03/19/2023	SW	Call from John McAuliffe concerning financing proposals, related matters	
		\$490.00 / hr	0.20 hrs. \$98.00
03/20/2023	SW	Emails and call with Alan Braunstein regarding latest developments	
		\$490.00 / hr	0.30 hrs. \$147.00
03/20/2023	SW	Conference call with Debtor's counsel and with Avidia and counsel concerning proposed alternative sale	
		\$490.00 / hr	0.60 hrs. \$294.00
03/20/2023	SW	Call with John McAuliffe to obtain status update on financing	
		\$490.00 / hr	0.10 hrs. \$49.00
03/21/2023	SW	Email to Alan and Macken concerning status; Call from Alan to discuss strategies	
		\$490.00 / hr	0.30 hrs. \$147.00
03/21/2023	SW	Conference call with Alan Braunstein and Andy Lizotte to discuss strategies, status; Follow up calls with Alan Braunstein and Andy Lizotte concerning proposed deals	
		\$490.00 / hr	0.60 hrs. \$294.00
03/21/2023	SW	Call from John McAuliffe as to status; Added Alan Braunstein to call; Follow up conference call with parties and M. Van Dam as to status	
		\$490.00 / hr	0.50 hrs. \$245.00
03/22/2023	SW	Call from Andy Lizotte to discuss terms of stipulation	
		\$490.00 / hr	0.20 hrs. \$98.00
03/22/2023	SW	Review, annotate and circulate proposed stipulation with Ramos	
		\$490.00 / hr	0.50 hrs. \$245.00
03/22/2023	SW	Evening calls from John McAuliffe and Andy Lizotte concerning status of Darlington purchase	
		\$490.00 / hr	0.30 hrs. \$147.00

03/23/2023	SW	Several calls with Alan Braunstein as to status of sale alternatives		
		\$490.00 / hr	0.40 hrs.	\$196.00
03/23/2023	SW	Call from Andy Lizotte; Discussion of issues relevant to compromise		
		\$490.00 / hr	0.20 hrs.	\$98.00
03/23/2023	SW	Emails with Alan Braunstein regarding default notice; Review notice as issued		
		\$490.00 / hr	0.30 hrs.	\$147.00
03/24/2023	SW	Calls with Alan Braunstein and Andy Lizotte concerning status of various sales		
		\$490.00 / hr	0.30 hrs.	\$147.00
03/27/2023	SW	Call from Alan Braunstein as to sale issues; Multiple follow up calls and emails with Andy Lizotte and Alan Braunstein; Conference call with John McAuliffe and Michael Van Dam		
		\$490.00 / hr	0.60 hrs.	\$294.00
03/27/2023	SW	Review correspondence from John McAuliffe responding to default notice		
		\$490.00 / hr	0.20 hrs.	\$98.00
03/28/2023	SW	Lengthy email to counsel for all parties regarding status of various sale deals, offering to mediate		
		\$490.00 / hr	0.30 hrs.	\$147.00
03/28/2023	SW	Call to Andy Lizotte as to status of competing sale proposals; Call with Alan Braunstein; Call with John McAuliffe re: same		
		\$490.00 / hr	0.50 hrs.	\$245.00
03/28/2023	SW	Several calls with Michael Van Dam regarding sale to Darlington, complications; Calls and emails with Alan Braunstein re: same		
		\$490.00 / hr	0.60 hrs.	\$294.00
03/29/2023	SW	Call from Alan Braunstein as to termination of Darlington sale; Calls with Mike Van Dam and Andy Lizotte to discuss		
		\$490.00 / hr	0.50 hrs.	\$245.00
03/29/2023	SW	Call with Lisa Tingue to provide update on status		
		\$490.00 / hr	0.20 hrs.	\$98.00
03/29/2023	SW	Call with Alan Braunstein to discuss agenda; Participate in zoom call with M. Argirio, Charles Park, Mike Van Dam, Alan Braunstein, Macken Tousaint to discuss sale and plan issues		
		\$490.00 / hr	1.20 hrs.	\$588.00
03/30/2023	SW	Calls with Michael van Dam as to various sales issues to Argirio; Calls with Alan Braunstein; Multiple additional calls		

		and emails as to sale issues, timing, need to amend plan, related matters	
		\$490.00 / hr 1.20 hrs.	\$588.00
03/30/2023	SW	Email from John McAuliffe, trying to keep deal with Darlington alive; Emails and calls with parties re: same	
		\$490.00 / hr 0.30 hrs.	\$147.00
03/31/2023	SW	Review and respond to email from Michael Saperstein regarding sale terms and issues; Several follow up emails	
		\$490.00 / hr 0.40 hrs.	\$196.00
03/31/2023	SW	Conference call with M. Argirio, Alan Braunsttein, Macken Toussaint regarding sale issues	
		\$490.00 / hr 0.50 hrs.	\$245.00
04/01/2023	SW	Review and annotate updated stipulation with Ramos/Realty Trust; Circulate	
		\$490.00 / hr 0.50 hrs.	\$245.00
04/03/2023	SW	Emails and calls with Andrew Lizotte re: stipulation with Ramos; Review further revisions; Evening call with Andrew Lizotte concerning sale motion	
		\$490.00 / hr 0.80 hrs.	\$392.00
04/03/2023	SW	Calls with Alan concerning numerous issues on sale, related matters	
		\$490.00 / hr 0.50 hrs.	\$245.00
04/03/2023	SW	Review drafts of APA; Emails and call with Andy Lizotte Alan Braunstein and Tom Tavenner re: same	
		\$490.00 / hr 0.40 hrs.	\$196.00
04/03/2023	SW	Call from Lisa Tingue regarding latest developments	
		\$490.00 / hr 0.20 hrs.	\$98.00
04/04/2023	SW	Review numerous emails between parties concerning APA, stipulation; Call with Andy Lizotte concerning stipulation	
		\$490.00 / hr 0.30 hrs.	\$147.00
04/04/2023	SW	Call with John McAuliffe (after hearing) regarding financing proposal	
		\$490.00 / hr 0.20 hrs.	\$98.00
04/05/2023	SW	Email from Andy Lizotte regarding stipulation with Edy; Email to Andy and others regarding approval	
		\$490.00 / hr 0.40 hrs.	\$196.00
04/05/2023	SW	Review draft sale and bidding procedures; Review and respond to draft sale motion	
		\$490.00 / hr 0.40 hrs.	\$196.00

04/05/2023	SW	Call to John McAuliffe concerning FGC's willingness to backstop any losses; Email to Macken and Alan re: same		
		\$490.00 / hr	0.30 hrs.	\$147.00
04/06/2023	SW	Email from M. Van Dam with additional edits to stipulation; Email to parties		
		\$490.00 / hr	0.20 hrs.	\$98.00
04/06/2023	SW	Emails with J. McAuliffe and debtor's counsel re: FGC proposal to fund losses; Follow up emails with Macken and Alan re: same		
		\$490.00 / hr	0.30 hrs.	\$147.00
04/06/2023	SW	Review sale motion (as filed); Receive hearing notice re: same		
		\$490.00 / hr	0.30 hrs.	\$147.00
04/06/2023	SW	Conference call with Alan Braunstein and John McAuliffe concerning means of "backstopping" losses until sale, related matters		
		\$490.00 / hr	0.50 hrs.	\$245.00
04/06/2023	SW	Emails with Lisa Tingué requesting info on stipulation with Ramos; Call with Andrew Lizotte re: same		
		\$490.00 / hr	0.30 hrs.	\$147.00
04/07/2023	SW	Emails from and to Alan Braunstein regarding discussions with SBA		
		\$490.00 / hr	0.20 hrs.	\$98.00
04/07/2023	SW	Review and annotate proposed interim management agreement		
		\$490.00 / hr	0.50 hrs.	\$245.00
04/07/2023	SW	Review objection of SBA to sale procedures motion; Call from Richard King and Lisa Tingué re: same		
		\$490.00 / hr	0.40 hrs.	\$196.00
04/07/2023	SW	Conference call with Alan, Macken, Andy, John M., and M. Van Dam to discuss responses to SBA objection		
		\$490.00 / hr	0.70 hrs.	\$343.00
04/07/2023	SW	Call from and email to Richard King and Lisa Tingué regarding SBA objection to sale procedures motion		
		\$490.00 / hr	0.20 hrs.	\$98.00
04/08/2023	SW	Review draft of motion to approve stipulation with Rams; Email to parties re: same		
		\$490.00 / hr	0.30 hrs.	\$147.00
04/10/2023	SW	Conference call with Alan Braunstein, Macken Toussaint, Casey Sieck, Raquel Kaye (SBA), Andrew Lizotte, Bill Delaney, John McAuliffe to discuss SBA objection		
		\$490.00 / hr	1.30 hrs.	\$637.00

04/10/2023	SW	Review and annotate latest draft of motion to approval stipulation		
		\$490.00 / hr	0.40 hrs.	\$196.00
04/10/2023	SW	Calls with Alan Braunstein and Andy Lizotte concerning terms of proposed stipulation		
		\$490.00 / hr	0.30 hrs.	\$147.00
04/10/2023	SW	Follow up calls with Bill Delaney and Alan Braunstein as to SBA issues		
		\$490.00 / hr	0.40 hrs.	\$196.00
04/10/2023	SW	Emails with John McAuliffe and Alan Braunstein concerning interim management agreement		
		\$490.00 / hr	0.30 hrs.	\$147.00
04/11/2023	SW	Call with Andy Lizotte concerning stipulation, sale issues		
		\$490.00 / hr	0.20 hrs.	\$98.00
04/11/2023	SW	Conference call with Richard King and Lisa Tingué concerning sale procedures motion, SBA objection, related matters		
		\$490.00 / hr	0.50 hrs.	\$245.00
04/11/2023	SW	Review objection of US Trustee to bid procedures motion; Call from Alan Braunstein and Andy Lizotte concerning status of various agreements		
		\$490.00 / hr	0.50 hrs.	\$245.00
04/12/2023	SW	Call from Andy Lizotte (before hearings) to discuss status of agreement		
		\$490.00 / hr	0.20 hrs.	\$98.00
04/12/2023	SW	Prepare for and participate in hearing on motion for approval of bidding procedures		
		\$490.00 / hr	1.50 hrs.	\$735.00
04/12/2023	SW	Calls following hearing with Andy Lizotte concerning stipulation, related matters; Call to Alan Braunstein to discuss proposed changes		
		\$490.00 / hr	0.50 hrs.	\$245.00
04/13/2023	SW	Email from John McAuliffe with revised mgmt agreement; Email from McAuliffe with draft offer; Call with John to discuss offer		
		\$490.00 / hr	0.50 hrs.	\$245.00
04/13/2023	SW	Review updated draft of stipulation with Ramos; numerous emails and calls with Andy and Alan re: same; Agreement finalized		
		\$490.00 / hr	0.70 hrs.	\$343.00

04/14/2023	SW	Review final draft of stipulation with Ramos; Email to parties with action plan for filings	
		\$490.00 / hr	0.30 hrs. \$147.00
04/17/2023	SW	Review objection to sale procedures motion by Angela Caggiano	
		\$490.00 / hr	0.20 hrs. \$98.00
04/17/2023	SW	Review stipulation with Ramos and motion to approve (as filed)	
		\$490.00 / hr	0.10 hrs. \$49.00
04/17/2023	SW	Review emails and further amendments to interim management agreement; Email to parties re: same; Call with Andy Lizotte regarding status of open matters	
		\$490.00 / hr	0.60 hrs. \$294.00
04/17/2023	SW	Review hearing notice, motion to approve stipulation	
		\$490.00 / hr	0.10 hrs. \$49.00
04/17/2023	SW	Email from Lisa Tingué with questions and concerns regarding proposed stipulation; Email in response	
		\$490.00 / hr	0.30 hrs. \$147.00
04/18/2023	SW	Review interim management statement and motion to approve (as filed)	
		\$490.00 / hr	0.20 hrs. \$98.00
04/18/2023	SW	Call with Alan Braunstein concerning sales, and application to employ broker	
		\$490.00 / hr	0.20 hrs. \$98.00
04/18/2023	SW	Review notice of hearing motion to approve management agreement	
		\$490.00 / hr	0.10 hrs. \$49.00
04/18/2023	SW	Email from Alan Braunstein with revised sale and bidding procedures; Make revisions; Call with Andy Lizotte; Made further revisions and circulated	
		\$490.00 / hr	0.90 hrs. \$441.00
04/18/2023	SW	Review higher offer from FGC (as filed)	
		\$490.00 / hr	0.20 hrs. \$98.00
04/19/2023	SW	Prepare for and appear for continued hearing on sale procedures motion (Worcester)	
		\$490.00 / hr	2.70 hrs. \$1,323.00
04/20/2023	SW	Emails with Andy, Alan, and John regarding possible amendments to the Ramos stipulation, matters related to sale	
		\$490.00 / hr	0.40 hrs. \$196.00
04/21/2023	SW	Email from Macken with updated drafts of orders and notices; Email in response; Review emails from Andy Lizotte; Call to	

		Andy Lizotte re: same	
		\$490.00 / hr	0.40 hrs. \$196.00
04/24/2023	SW	Review order approving bidding procedures and break up fee	
		\$490.00 / hr	0.10 hrs. \$49.00
04/25/2023	SW	Call with John McAulliffe concerning efforts to provide updated projections, related matters	
		\$490.00 / hr	0.20 hrs. \$98.00
04/26/2023	SW	Email from and call with Alan Braunstein concerning stalking horse bidder's proposal	
		\$490.00 / hr	0.30 hrs. \$147.00
04/26/2023	SW	Conference call with John McAuliffe, Alan Braunstein, Macken Toussaint, Andy Lizotte to discuss preparations for hearings, responses to objections, related matters	
		\$490.00 / hr	1.00 hrs. \$490.00
04/27/2023	SW	Call with Alan Braunstein regarding management agreement, alternatives; Emails with Andy and Alan re: same	
		\$490.00 / hr	0.50 hrs. \$245.00
04/27/2023	SW	Review Debtor's memorandum in support of management agreement	
		\$490.00 / hr	0.20 hrs. \$98.00
04/27/2023	SW	Call from Andrew Lizotte to discuss responses to UST, Debtor's operations, related matters	
		\$490.00 / hr	0.30 hrs. \$147.00
04/28/2023	SW	Multiple calls and emails after hearings with counsel for debtor, Ramos, potential bidder and Avidia Bank email with initial concerns	
		\$490.00 / hr	0.80 hrs. \$392.00
04/30/2023	SW	Email from Michael Van Dam regarding Avidia position; Email to counsel for Ramos and Debtor	
		\$490.00 / hr	0.20 hrs. \$98.00
05/12/2023	AMS	Finalize expedited motion for entry of order confirming and modifying order on motion to sell; Draft certificate of service; File with the court	
		\$200.00 / hr	0.50 hrs. \$100.00
05/12/2023	AMS	Draft certificate of service notice of hearing on motion for order; File with the court and serve motion and notice via email and telephone	
		\$200.00 / hr	1.20 hrs. \$240.00
05/23/2023	SW	Review UST Objection to Stipulation with Ramos, objection to Debtor's sale motion	

		\$490.00 / hr	0.30 hrs.	\$147.00
05/23/2023	SW	Email from and call with Alan Braunstein concerning issues with Edy, US Construction		
		\$490.00 / hr	0.30 hrs.	\$147.00
05/23/2023	SW	Review emails from Mike Van Dam and Andrew Lizotte regarding sale order		
		\$490.00 / hr	0.20 hrs.	\$98.00
05/23/2023	SW	Call from Lisa Tingué concerning status of sale, related matters		
		\$490.00 / hr	0.20 hrs.	\$98.00
05/23/2023	SW	Call with John McAuliffe to discuss numerous sale issues		
		\$490.00 / hr	0.20 hrs.	\$98.00
05/24/2023	SW	Emails with Caroline responding to numerous questions on sale		
		\$490.00 / hr	0.20 hrs.	\$98.00
05/24/2023	SW	Call with Andy Lizotte on sale issues; Emails with parties re: same		
		\$490.00 / hr	0.40 hrs.	\$196.00
05/24/2023	SW	Further revisions to proposed order and status report		
		\$490.00 / hr	0.50 hrs.	\$245.00
05/24/2023	SW	Call from Alan Braunstein concerning sale issues, and request to keep case in Chapter 11		
		\$490.00 / hr	0.30 hrs.	\$147.00
05/24/2023	SW	Emails with Tom Tavenner concerning return of deposit		
		\$490.00 / hr	0.10 hrs.	\$49.00
05/24/2023	SW	Call from John McAuliffe concerning progress on sale		
		\$490.00 / hr	0.20 hrs.	\$98.00
05/25/2023	SW	Prepare for and appear for hearing on motion to confirm sale in Worcester (approved); Meet with parties afterwards on sale issues		
		\$490.00 / hr	4.00 hrs.	\$1,960.00
05/25/2023	SW	Review various orders denying Debtor's sale motions; Finalize sale order and email to court (per judge's instructions)		
		\$490.00 / hr	0.20 hrs.	\$98.00
05/26/2023	SW	Email from Mike Van Dam regarding new DOR lien		
		\$490.00 / hr	0.10 hrs.	\$49.00
05/26/2023	SW	Call with Andy Lizotte re: tax lien; Conference call with John McAuliffe and Michael Van Dam re: same; Email to Alan Braunstein re: same		
		\$490.00 / hr	0.90 hrs.	\$441.00



05/26/2023	SW	Review confirmatory and amended sale order (as entered)	
		\$490.00 / hr	0.20 hrs. \$98.00
05/26/2023	SW	Emails with counsel for Summit as to sale order	
		\$490.00 / hr	0.20 hrs. \$98.00
05/30/2023	SW	Email from and calls with Alan Braunstein regarding proposals for MDOR lien, sale issues	
		\$490.00 / hr	0.40 hrs. \$196.00
05/30/2023	SW	Calls with John McAuliffe regarding efforts to get financing approved, related matters	
		\$490.00 / hr	0.40 hrs. \$196.00
05/31/2023	SW	Lengthy email to counsel for Summit, responding to questions, requesting update on closing	
		\$490.00 / hr	0.30 hrs. \$147.00
05/31/2023	SW	Call from Michael Van Dam regarding sale issues; Calls and texts with John McAuliffe re: same	
		\$490.00 / hr	0.50 hrs. \$245.00
06/01/2023	SW	Emails and calls with John McAuliffe as to status of sale, impediments; Email to Jim Simmons regarding closing issues	
		\$490.00 / hr	0.40 hrs. \$196.00
06/01/2023	SW	Call with Alan Braunstein concerning sales status and issues	
		\$490.00 / hr	0.20 hrs. \$98.00
06/01/2023	SW	Multiple emails with counsel for lender regarding sale issues; Call to John McAuliffe re: same	
		\$490.00 / hr	0.40 hrs. \$196.00
06/02/2023	SW	Emails with Alan Braunstein on sale issues; Follow up email to counsel regarding efforts to close sale	
		\$490.00 / hr	0.30 hrs. \$147.00
06/02/2023	SW	Calls with John McAuliffe and Jim Simmons regarding numerous closing issues	
		\$490.00 / hr	0.40 hrs. \$196.00
06/02/2023	SW	Emails with Remy Cipriano (Legalist) as to sale status and issues	
		\$490.00 / hr	0.10 hrs. \$49.00
06/02/2023	SW	Call from Michael Van Dam concerning status of sale, issues on foreclosure	
		\$490.00 / hr	0.20 hrs. \$98.00
06/02/2023	SW	Call with Andy Lizotte; Call with Andy and Stephen Murphy (Mass DOR) to discuss issues regarding DOR lien; Follow up conference call with John McAuliffe to discuss status, possible	

		resolutions; Email from M. Van Dam regarding Caggiano's latest demand		
		\$490.00 / hr	0.50 hrs.	\$245.00
06/05/2023	SW	Email to parties as to status of sale; Calls with John McAuliffe re: same; Call from and emails with Alan Braunstein and Andrew Lizotte re: same		
		\$490.00 / hr	0.50 hrs.	\$245.00
06/05/2023	SW	Email to all parties in interest regarding failure of sale, ramifications, next steps		
		\$490.00 / hr	0.40 hrs.	\$196.00
06/05/2023	SW	Call with Michael Van Dam regarding liquidation issues		
		\$490.00 / hr	0.20 hrs.	\$98.00
06/06/2023	SW	Email from Remy Cipriano with Legalist payoff; Circulate		
		\$490.00 / hr	0.10 hrs.	\$49.00
06/06/2023	SW	Call from Alan Braunstein regarding sale efforts; Email and call with Andrew Lizotte re: potential developments		
		\$490.00 / hr	0.40 hrs.	\$196.00
06/06/2023	SW	Calls from Andrew Lizotte, with information on breakthrough; Follow up calls with Alan Braunstein and John McAuliffe re: same, technical details and issues		
		\$490.00 / hr	1.40 hrs.	\$686.00
06/06/2023	SW	Review email from Stephen Murphy regarding release of MDOR lien; Evening calls and emails with John McAuliffe and M. Van Dam on closing issues		
		\$490.00 / hr	0.80 hrs.	\$392.00
06/07/2023	SW	Draft bill of sale; Arrange for execution of vehicle title transfers; Emails and calls with John McAuliffe		
		\$490.00 / hr	1.00 hrs.	\$490.00
06/08/2023	SW	Email to parties in interest as to status of sale, logistics; Email from and call with Andrew Lizotte re: same		
		\$490.00 / hr	0.40 hrs.	\$196.00
06/08/2023	SW	Calls with Michael Van Dam, John McAuliffe and Andy Lizotte concerning latest title issues with closing		
		\$490.00 / hr	0.60 hrs.	\$294.00
06/09/2023	SW	Email to parties concerning continued impediments to sale		
		\$490.00 / hr	0.20 hrs.	\$98.00
06/09/2023	SW	Call with M. Van Dam concerning title issues holding up sale; Emails from and to Michael Van Dam re: same		
		\$490.00 / hr	0.40 hrs.	\$196.00

06/11/2023	SW	Review emails from Mike Van Dam to counsel for ROC	
		\$490.00 / hr	0.10 hrs. \$49.00
06/12/2023	SW	Call with Michael Van Dam concerning status of sale	
		\$490.00 / hr	0.20 hrs. \$98.00
06/13/2023	SW	Call with Michael Van Dam re: sale status, ROC lien	
		\$490.00 / hr	0.20 hrs. \$98.00
06/14/2023	SW	Emails with Tom Tavenner as status; Call with Michael Van Dam re: same	
		\$490.00 / hr	0.20 hrs. \$98.00
06/19/2023	SW	Calls with Andy Lizotte and Michael Van Dam re: sale status, related issues	
		\$490.00 / hr	0.30 hrs. \$147.00
06/20/2023	SW	Emails from and to Remy Cipriano (Legalist counsel) as to status of sale	
		\$490.00 / hr	0.20 hrs. \$98.00
06/21/2023	SW	Call From Alan Braunstein concerning possible mechanics for sale	
		\$490.00 / hr	0.20 hrs. \$98.00
06/21/2023	SW	Review file regarding ROC Funding issues; Call to Michael Van Dam re: same	
		\$490.00 / hr	0.30 hrs. \$147.00
06/22/2023	SW	Call from Michael Fencer (counsel for interested buyer) regarding status of sales; Call from Ralph Stone inquiring on means of removing ROC lien	
		\$490.00 / hr	0.40 hrs. \$196.00
06/23/2023	SW	Call with John McAuliffe as to status of sale, related matters	
		\$490.00 / hr	0.20 hrs. \$98.00
06/26/2023	SW	Email to Michael Van Dam, et als as to logistics at foreclosure auction	
		\$490.00 / hr	0.10 hrs. \$49.00
06/26/2023	SW	Call from Alan Braunstein as to sale and related issues; Follow up call with Michael Van Dam re: same	
		\$490.00 / hr	0.30 hrs. \$147.00
06/26/2023	SW	Email from and call with Andy Lizotte concerning disposition of vehicles, related matters	
		\$490.00 / hr	0.20 hrs. \$98.00
06/26/2023	SW	Call with Lisa Tingue to update her on status	
		\$490.00 / hr	0.20 hrs. \$98.00

06/27/2023	SW	Call with Danny Patel (Ultra Stone); May be interested in buying assets		
		\$490.00 / hr	0.20 hrs.	\$98.00
06/27/2023	SW	Call with Alan Braunstein as to various sale issues		
		\$490.00 / hr	0.20 hrs.	\$98.00
06/28/2023	SW	Call from Michael Van Dam as to results of foreclosure; Call to John McAulliffe and Andy Lizotte re: same; Email to parties as to effect on sale of debtor's assets, related matters		
		\$490.00 / hr	1.00 hrs.	\$490.00
<b>Total Fees</b>				<b>\$54,156.50</b>

**EXPENSES**

**Total Expenses** \$0.00

\$0.00

**Recap of Professional Services**

Esposito, Mark J	0.20	Hrs @	\$365.00 / hr	\$73.00
Stephan, Ann-Marie	1.70	Hrs @	\$200.00 / hr	\$340.00
Weiss, Steven	3.90	Hrs @	\$475.00 / hr	\$1,852.50
Weiss, Steven	105.90	Hrs @	\$490.00 / hr	\$51,891.00
Total Fees	111.70	Hrs		\$54,156.50

**BILLING SUMMARY**

Total professional services	\$54,156.50
Total of new charges for this invoice	<u>\$54,156.50</u>

**Total Balance Now Due** **\$54,156.50**

**SHATZ, SCHWARTZ AND FENTIN, P.C.**

1441 Main Street Suite 1100  
 Springfield, MA 01103-1491  
 Telephone (413) 737-1131  
 Fax (413) 736-0375  
 Federal Tax ID # 04-2485418  
 December 20, 2023

Top Line Granite Design, Inc.  
 c/o SSFPC  
 1441 Main Street  
 Springfield, MA 01103

Invoice# 134856 SW  
 Our file# TOP006 230214  
 Billed through 06/28/2023

**BUSINESS OPERATIONS (T)****PROFESSIONAL SERVICES**

03/29/2022	SW	Review Debtor's statement of operations; Call with Lisa Tingué regarding case		
		\$475.00 / hr	0.30 hrs.	\$142.50
03/30/2022	SW	Review draft of Motion for use of cash collateral, and motion to pay wages and related expenses; Call from Lisa Tingué and Richard King concerning cash collateral, eligibility, related matters		
		\$475.00 / hr	0.60 hrs.	\$285.00
04/04/2022	SW	Review balance sheet and statement of operations		
		\$475.00 / hr	0.20 hrs.	\$95.00
04/07/2022	SW	Review Debtor's motion for authority to pay pre-petition wages		
		\$475.00 / hr	0.20 hrs.	\$95.00
04/07/2022	SW	Review motion for continuation of utility service		
		\$475.00 / hr	0.20 hrs.	\$95.00
04/07/2022	SW	Review hearing notice, motion to pay wages		
		\$475.00 / hr	0.10 hrs.	\$47.50
04/08/2022	SW	Email to Debtor's counsel relaying concerns about operations		
		\$475.00 / hr	0.20 hrs.	\$95.00
04/11/2022	SW	Emails with Macken Toussaint as to concerns with Debtor's operations		
		\$475.00 / hr	0.20 hrs.	\$95.00
04/11/2022	SW	Call to John Doherty concerning inter company loan, operating deficits		

		\$475.00 / hr	0.20 hrs.	\$95.00
04/14/2022	SW	Review hearing notice, utility motions		
		\$475.00 / hr	0.10 hrs.	\$47.50
04/19/2022	SW	Review Debtor's motion to use existing cash management procedures		
		\$475.00 / hr	0.20 hrs.	\$95.00
04/20/2022	SW	Review hearing notice, motion for cash management		
		\$475.00 / hr	0.10 hrs.	\$47.50
04/26/2022	SW	Review Avidia Bank objection to cash management motion; Call to Mike Van Dam re: same		
		\$475.00 / hr	0.30 hrs.	\$142.50
04/27/2022	SW	Call to Alan Braunstein to discuss responses to motions, and about operating issues, plans; Call with Lisa Tingue re: same		
		\$475.00 / hr	0.40 hrs.	\$190.00
04/28/2022	SW	Review UST objection to motion to continue cash management procedures		
		\$475.00 / hr	0.20 hrs.	\$95.00
04/28/2022	SW	Prepare for and participate in hearings on motions for utility service, motion to pay wages, cash management motion, and continued hearing on cash collateral		
		\$475.00 / hr	1.50 hrs.	\$712.50
05/18/2022	SW	Emails with Charles Park (Avidia Bank) as to concerns about debtor's operations		
		\$475.00 / hr	0.20 hrs.	\$95.00
05/23/2022	SW	Review reconciliation for period ending April 22		
		\$475.00 / hr	0.10 hrs.	\$47.50
05/25/2022	SW	Review March and April MOR's		
		\$475.00 / hr	0.20 hrs.	\$95.00
05/25/2022	SW	Review and respond to emails from Charles Park and Mike Van Dam on debtor's operations		
		\$475.00 / hr	0.30 hrs.	\$142.50
06/08/2022	SW	Review reconciliation of cash to actual, and May monthly operating report		
		\$475.00 / hr	0.30 hrs.	\$142.50
06/22/2022	SW	Review Debtor's second cash collateral supplement		
		\$475.00 / hr	0.20 hrs.	\$95.00
06/23/2022	SW	Emails with Macken concerning Ramos' salary		
		\$475.00 / hr	0.10 hrs.	\$47.50

07/20/2022	SW	Review reconciliation of cash to actual \$475.00 / hr 0.10 hrs. \$47.50
07/21/2022	SW	Review order granting extension of time to assume/reject lease \$475.00 / hr 0.10 hrs. \$47.50
07/27/2022	SW	Review June MOR; Emails and calls with Lisa Tingue and John Doherty re: same \$475.00 / hr 0.60 hrs. \$285.00
07/27/2022	SW	Emails with Charles Park regarding concerns about MOR's, operations; Forward to Lisa Tingue \$475.00 / hr 0.30 hrs. \$142.50
08/01/2022	SW	Email from and call with Lisa Tingue regarding issues on June MOR, related matters \$475.00 / hr 0.30 hrs. \$142.50
08/04/2022	SW	Email from M Van Dam with Avidia's analysis of feasibility; Review and respond \$475.00 / hr 0.30 hrs. \$142.50
08/19/2022	SW	Review Debtor's reconciliation statement; Review July MOR and related documents; Email to Macken and Alan with additional questions \$475.00 / hr 0.40 hrs. \$190.00
09/26/2022	SW	Review Debtor's August MOR \$475.00 / hr 0.20 hrs. \$95.00
11/22/2022	SW	Review MOR for October, 2022 \$490.00 / hr 0.20 hrs. \$98.00
11/22/2022	SW	Review reconciliation \$490.00 / hr 0.10 hrs. \$49.00
12/22/2022	SW	Review Debtor's reconciliation statement \$490.00 / hr 0.10 hrs. \$49.00
12/27/2022	SW	Review November operating reports and bank statement \$490.00 / hr 0.20 hrs. \$98.00
01/24/2023	SW	Email from Macken with initial numbers for December, related matters; Email in response \$490.00 / hr 0.30 hrs. \$147.00
01/27/2023	SW	Emails and calls with Macken Toussaint concerning debtor's operations, related matters \$490.00 / hr 0.30 hrs. \$147.00
01/31/2023	SW	Review Debtor's projections (filed with Court) \$490.00 / hr 0.10 hrs. \$49.00

01/31/2023	SW	Review Debtor's December MOR and bank statements \$490.00 / hr 0.20 hrs.	\$98.00
03/23/2023	SW	Review Debtor's February MOR \$490.00 / hr 0.20 hrs.	\$98.00
04/27/2023	SW	Call from Alan Braunstein regarding discoveries in reconciliation; Calls with Andy and John to obtain further information; Email to parties re: same \$490.00 / hr 0.90 hrs.	\$441.00
04/28/2023	SW	Review Debtor's cash flow projections, and reconciliation \$490.00 / hr 0.20 hrs.	\$98.00
04/28/2023	SW	Email from Alan Braunstein as to recent discoveries; Call from Andrew Lizotte re: same \$490.00 / hr 0.30 hrs.	\$147.00
05/01/2023	SW	Multiple calls with Andy Lizotte, Michael Van Dam, and John McAuliffe to discuss investigations into debtor's operations, sale issue \$490.00 / hr 0.80 hrs.	\$392.00
05/01/2023	SW	Meet with Edy Ramos, Caroline Martire, and Luciana in Tyngsboro; Meet with Tom Tavenner and Mike Ariros (bidder) at premises \$490.00 / hr 5.00 hrs.	\$2,450.00
05/01/2023	SW	Call with Edy and Caroline concerning receipts \$490.00 / hr 0.10 hrs.	\$49.00
05/02/2023	SW	Email from Caroline regarding receipts; Lengthy email to debtor, advising that business has to shut down; Call with Edy, Caroline and Luciana re: same \$490.00 / hr 0.80 hrs.	\$392.00
05/03/2023	SW	Email from Luciano with daily bank statements; Call from Edy regarding customer complaints \$490.00 / hr 0.30 hrs.	\$147.00
05/04/2023	SW	Email from Luciana with daily account balances; Email Luciana, Edy, et als regarding customer issues \$490.00 / hr 0.20 hrs.	\$98.00
05/05/2023	SW	Call from customer (Andreas) concerning status of job in progress \$490.00 / hr 0.20 hrs.	\$98.00
05/05/2023	SW	Emails with Luciana concerning daily receipts, related issues \$490.00 / hr 0.40 hrs.	\$196.00
05/09/2023	SW	Email from Luciana with daily receipts	



TOP006	TOP LINE GRANITE DESIGN, INC.		Invoice# 134856	Page 5
		\$490.00 / hr	0.10 hrs.	\$49.00
05/12/2023	SW	Review Thursday's cash receipts		
		\$490.00 / hr	0.20 hrs.	\$98.00
05/15/2023	SW	Review daily cash receipts		
		\$490.00 / hr	0.10 hrs.	\$49.00
05/15/2023	SW	Emails with Luciana regarding overdue bills		
		\$490.00 / hr	0.10 hrs.	\$49.00
05/18/2023	SW	Review daily reports from Luciana		
		\$490.00 / hr	0.10 hrs.	\$49.00
05/19/2023	SW	Travel to Tyngsborough to meet with Ed Ramos and secure premises		
		\$490.00 / hr	5.00 hrs.	\$2,450.00
05/23/2023	SW	Email from Andre Lizotte as to deposit jobs outstanding; Follow up email and call with Andrew Lizotte; Calls with Lisa Tingle and John McAuliffe re: same		
		\$490.00 / hr	0.80 hrs.	\$392.00
05/24/2023	SW	Email and call with Andrew Lizotte on proposal to perform jobs for deposit creditors		
		\$490.00 / hr	0.20 hrs.	\$98.00
05/25/2023	SW	Call with Andrew Lizotte as to terms of interim agreement; Review and edit agreement; Call with John McAuliffe re: same		
		\$490.00 / hr	0.50 hrs.	\$245.00
05/30/2023	SW	Review and execute amended agreement of performance of jobs for "deposit" customers		
		\$490.00 / hr	0.20 hrs.	\$98.00
06/05/2023	SW	Call from David Darlington concerning trespassing customers; Call to M Van Dam re: same		
		\$490.00 / hr	0.40 hrs.	\$196.00
06/06/2023	SW	Emails with Susan Nobrega (deposit creditor) as to claim		
		\$490.00 / hr	0.20 hrs.	\$98.00
06/06/2023	SW	Review daily bank statement balances		
		\$490.00 / hr	0.10 hrs.	\$49.00
06/06/2023	SW	Emails with Andrew Lizotte re: debtor's ability to complete work for deposit customers		
		\$490.00 / hr	0.20 hrs.	\$98.00
06/07/2023	SW	Follow up emails with Suzanne Nobrega (deposit customer)		
		\$490.00 / hr	0.20 hrs.	\$98.00
06/07/2023	SW	Emails from and to and call with John Sullivan (counsel for		

		customer) concerning claims		
		\$490.00 / hr	0.30 hrs.	\$147.00
06/13/2023	SW	Review daily bank statements		
		\$490.00 / hr	0.10 hrs.	\$49.00
06/14/2023	SW	Email to counsel for parties in interest regarding utility shut off notices		
		\$490.00 / hr	0.20 hrs.	\$98.00
<b>Total Fees</b>				<b>\$13,883.50</b>

**EXPENSES**

**Total Expenses** \$0.00

\$0.00

**Recap of Professional Services**

Weiss, Steven	8.70	Hrs @	\$475.00 / hr	\$4,132.50
Weiss, Steven	19.90	Hrs @	\$490.00 / hr	\$9,751.00
Total Fees	28.60	Hrs		\$13,883.50

**BILLING SUMMARY**

Total professional services	\$13,883.50
Total of new charges for this invoice	<u>\$13,883.50</u>
<b>Total Balance Now Due</b>	<b>\$13,883.50</b>

**SHATZ, SCHWARTZ AND FENTIN, P.C.**

1441 Main Street Suite 1100  
 Springfield, MA 01103-1491  
 Telephone (413) 737-1131  
 Fax (413) 736-0375  
 Federal Tax ID # 04-2485418  
 December 20, 2023

Top Line Granite Design, Inc.  
 c/o SSFPC  
 1441 Main Street  
 Springfield, MA 01103

Invoice# 134857 SW  
 Our file# TOP006 230215  
 Billed through 06/28/2023

**CASE ADMINISTRATION (T)****PROFESSIONAL SERVICES**

03/28/2022	SW	Call from Lisa Tingue and Richard King concerning new appointment; Calls with Alan Braunstein (Debtor's counsel); Initial overview of case		
		\$475.00 / hr	0.40 hrs.	\$190.00
03/28/2022	SW	Call with Alan Braunstein concerning eligibility, cash collateral, possible DIP loan		
		\$475.00 / hr	0.30 hrs.	\$142.50
03/30/2022	SW	Call with Mike Van Dam (Avidia Bank counsel) concerning bank's position in case		
		\$475.00 / hr	0.20 hrs.	\$95.00
03/30/2022	SW	Emails with Macken Toussaint concerning questions of debtor's eligibility; Review supplemental statement		
		\$475.00 / hr	0.30 hrs.	\$142.50
04/01/2022	SW	Review scheduling order		
		\$475.00 / hr	0.10 hrs.	\$47.50
04/05/2022	SW	Participate in IDI with Debtor, US Trustee		
		\$475.00 / hr	0.80 hrs.	\$380.00
04/06/2022	SW	Email from and call with John Doherty regarding tax returns, inter company loans		
		\$475.00 / hr	0.20 hrs.	\$95.00
04/25/2022	SW	Review UST Objection to motion to pay wages		
		\$475.00 / hr	0.20 hrs.	\$95.00

04/26/2022	SW	Call with Lisa Tingue concerning "wage" motion, cash management motion		
		\$475.00 / hr	0.20 hrs.	\$95.00
05/04/2022	SW	Email from Macken Toussaint with draft status report; Emails regarding proposed DIP loan		
		\$475.00 / hr	0.30 hrs.	\$142.50
05/05/2022	SW	Review status report (as filed)		
		\$475.00 / hr	0.20 hrs.	\$95.00
05/09/2022	SW	Review order rescheduling status conference		
		\$475.00 / hr	0.10 hrs.	\$47.50
05/26/2022	SW	Call with Lisa Tingue to relay concerns about feasibility of case		
		\$475.00 / hr	0.20 hrs.	\$95.00
06/03/2022	SW	Call to Alan Braunstein to discuss status of case, plan		
		\$475.00 / hr	0.20 hrs.	\$95.00
06/06/2022	SW	Call to Lisa Tingue to discuss status of case		
		\$475.00 / hr	0.20 hrs.	\$95.00
06/07/2022	SW	Email to Alan and Macken to express concerns on feasibility and issues on DIP account		
		\$475.00 / hr	0.20 hrs.	\$95.00
06/17/2022	SW	Review miscellaneous orders rescheduling hearings		
		\$475.00 / hr	0.10 hrs.	\$47.50
06/21/2022	SW	Call from Lisa Tingue with numerous questions about operations, feasibility		
		\$475.00 / hr	0.30 hrs.	\$142.50
07/13/2022	SW	Review Debtor's motion to extend deadline for assuming or rejecting lease		
		\$475.00 / hr	0.20 hrs.	\$95.00
07/27/2022	SW	Review Debtor's emergency motion for stay violation vs. MDOR; Email to Lisa Tingue; Emails and calls with Debtor's counsel		
		\$475.00 / hr	0.40 hrs.	\$190.00
07/27/2022	SW	Receive hearing notice, motion for stay violation; Calls and emails with Alan Braunstein, and Stephen Murphy (DOR) in efforts to resolve issue		
		\$475.00 / hr	0.60 hrs.	\$285.00
07/27/2022	SW	Review emails from Macken regarding source of hold on account; Call with Macken; Review withdrawal of stay violation motion		

		\$475.00 / hr	0.20 hrs.	\$95.00
07/28/2022	SW	Review emergency motion for violation of stay by Brickstone; Hearing notice on motion		
		\$475.00 / hr	0.50 hrs.	\$237.50
07/28/2022	SW	Emails to and from Macken concerning status of release of hold on account		
		\$475.00 / hr	0.20 hrs.	\$95.00
07/29/2022	SW	Call with Alan Braunstein concerning motion for stay violation; Call to Lisa Tingue re: same		
		\$475.00 / hr	0.20 hrs.	\$95.00
07/29/2022	SW	Prepare for and participate in hearing on motion for violation of stay (Brickstone)		
		\$475.00 / hr	0.80 hrs.	\$380.00
08/01/2022	SW	Review POC filed by Brickstone; Review POC filed by Framingham landlord; Call to Alan Braunstein re: same		
		\$475.00 / hr	0.30 hrs.	\$142.50
08/01/2022	SW	Review interim order on stay violation (Brickstone)		
		\$475.00 / hr	0.10 hrs.	\$47.50
08/02/2022	SW	Emails with Lisa Tingue concerning possible expansion of powers		
		\$475.00 / hr	0.20 hrs.	\$95.00
08/03/2022	SW	Review proposed order on stay violation (Brickstone); Annotate and circulate		
		\$475.00 / hr	0.30 hrs.	\$142.50
08/03/2022	SW	Review and respond to emails from Brickstone counsel as to service and notice issues on stay violation		
		\$475.00 / hr	0.50 hrs.	\$237.50
08/03/2022	SW	Review order on stay violation (as entered)		
		\$475.00 / hr	0.10 hrs.	\$47.50
08/03/2022	SW	Call with Mike Van Dam re: recent developments, status of discussions with debtor, related matters		
		\$475.00 / hr	0.20 hrs.	\$95.00
08/03/2022	SW	Conference call with Lisa Tingue and Richard King concerning status of debtor's case, intent to seek expanded powers		
		\$475.00 / hr	0.20 hrs.	\$95.00
08/05/2022	SW	Emails from and to Alan Braunstein and Macken Toussaint concerning US Trustee's intent to seek expanded powers, questions about Top Paving payments		
		\$475.00 / hr	0.40 hrs.	\$190.00

08/05/2022	SW	Review proposed motion to expand powers; Email to L. Tingue re: same		
		\$475.00 / hr	0.20 hrs.	\$95.00
08/07/2022	SW	Review UST Motion to expand powers (as filed)		
		\$475.00 / hr	0.10 hrs.	\$47.50
08/09/2022	SW	Receive hearing notice, motion to expand scope of powers; Email to Debtor's counsel to request conference on same, and on plan issue		
		\$475.00 / hr	0.20 hrs.	\$95.00
08/11/2022	SW	Call with Lisa Tingue concerning recent developments		
		\$475.00 / hr	0.10 hrs.	\$47.50
08/11/2022	SW	Review draft motion to extend deadlines; Emails with Alan, Macken and Lisa Tingue in response		
		\$475.00 / hr	0.40 hrs.	\$190.00
08/12/2022	SW	Review emergency motion to extend (as filed)		
		\$475.00 / hr	0.10 hrs.	\$47.50
08/15/2022	SW	Review order on Debtor's motion to continue hearings, and order on motion to extend deadline to object to plan		
		\$475.00 / hr	0.20 hrs.	\$95.00
08/15/2022	SW	Call from Lisa Tingue regarding orders, motion to postpone status conference hearing		
		\$475.00 / hr	0.10 hrs.	\$47.50
08/22/2022	SW	Call with Lisa Tingue as to recent developments		
		\$475.00 / hr	0.20 hrs.	\$95.00
09/14/2022	SW	Call with Alan Braunstein concerning stay violation case, damages		
		\$475.00 / hr	0.10 hrs.	\$47.50
09/15/2022	SW	Review Debtor's response to US Trustee's motion to expand powers		
		\$475.00 / hr	0.20 hrs.	\$95.00
09/15/2022	SW	Call with Lisa Tingue concerning recent developments in case		
		\$475.00 / hr	0.20 hrs.	\$95.00
09/15/2022	SW	Review affidavit in support of damages for stay violation., and exhibits		
		\$475.00 / hr	0.30 hrs.	\$142.50
09/26/2022	SW	Call from Mary Stuart (NH Attorney General office) concerning subpoena to be issued, status of sale		
		\$475.00 / hr	0.20 hrs.	\$95.00

09/28/2022	SW	Email from Macken regarding subpoena by NH Attorney General		
		\$475.00 / hr	0.10 hrs.	\$47.50
09/28/2022	SW	Review order continuing hearings		
		\$475.00 / hr	0.10 hrs.	\$47.50
09/28/2022	SW	Call with Lisa Tingué; Lengthy discussions of issues on pending motions (sale procedures, expanded powers, etc.)		
		\$475.00 / hr	0.90 hrs.	\$427.50
09/29/2022	SW	Prepare for hearings on motion for sale, motion for broadening of powers, motion for damages on stay violation, cash collateral		
		\$475.00 / hr	0.80 hrs.	\$380.00
09/29/2022	SW	Participate in hearings on stay violation (continued), cash collateral, motion to expand powers, sale motion; Follow up call with Lisa Tingué		
		\$475.00 / hr	1.20 hrs.	\$570.00
09/29/2022	SW	Review order expanding authority		
		\$475.00 / hr	0.10 hrs.	\$47.50
10/31/2022	SW	Commence drafting Trustee's report		
		\$490.00 / hr	1.40 hrs.	\$686.00
11/02/2022	SW	Emails with Macken concerning hard money loans, rent paid by US Construction, other matters; Continued research and drafting of report		
		\$490.00 / hr	0.90 hrs.	\$441.00
11/03/2022	SW	Calls with Lisa Tingué concerning status of sale, related issues, and call concerning matters being included in Trustee's report		
		\$490.00 / hr	0.50 hrs.	\$245.00
11/04/2022	SW	Finalize Trustee's report and arrange for filing; Email and call from Lisa Tingué re: same		
		\$490.00 / hr	0.50 hrs.	\$245.00
11/04/2022	AMS	Finalize Trustee report; File with the court		
		\$200.00 / hr	1.20 hrs.	\$240.00
11/08/2022	SW	Appear for hearing on stay violation (continued); Review order on motion		
		\$490.00 / hr	0.50 hrs.	\$245.00
12/08/2022	SW	Emails from and to Alan Braunstein regarding affidavit for damages on stay violation		
		\$490.00 / hr	0.30 hrs.	\$147.00
12/09/2022	SW	Review affidavit concerning stay violation (as filed)		

TOP006	TOP LINE GRANITE DESIGN, INC.		Invoice# 134857	Page 6
		\$490.00 / hr	0.10 hrs.	\$49.00
12/12/2022	SW	Email from M. Toussaint with draft motion to continue hearings; Call to Lisa Tingue re: same		
		\$490.00 / hr	0.30 hrs.	\$147.00
12/12/2022	SW	Call from John McAulliffe concerning status of closing, hearings, related matters; Call to Alan Braunstein to discuss same		
		\$490.00 / hr	0.40 hrs.	\$196.00
12/13/2022	SW	Review Debtor's motion to reschedule hearings		
		\$490.00 / hr	0.10 hrs.	\$49.00
12/13/2022	SW	Review order on motion to reschedule hearings		
		\$490.00 / hr	0.10 hrs.	\$49.00
01/13/2023	SW	Confer with Attorney Mark Esposito to provide background for hearings; Draft motion for telephonic appearance (no charge)		
		\$490.00 / hr	0.50 hrs.	\$0.00
01/13/2023	SW	Call from Lisa Tingue; Will be filing to convert or dismiss case; Call to Macken re: same		
		\$490.00 / hr	0.40 hrs.	\$196.00
01/17/2023	SW	Review motion to convert or dismiss; Hearing Notice; Confer with Attorney Mark Esposito		
		\$490.00 / hr	0.40 hrs.	\$196.00
01/22/2023	SW	Review various orders entered in case		
		\$490.00 / hr	0.20 hrs.	\$98.00
01/23/2023	SW	Review notice of intent to foreclose RE, demand		
		\$490.00 / hr	0.20 hrs.	\$98.00
02/01/2023	SW	Review emails between debtor's counsel and DIP lender's counsel re: possible liquidation; Email to debtor's counsel to request conference		
		\$490.00 / hr	0.20 hrs.	\$98.00
02/01/2023	SW	Draft affidavit regarding fees related to stay violation (per court order)		
		\$490.00 / hr	0.40 hrs.	\$196.00
02/02/2023	SW	Review order on Brickstone's willful violation of stay		
		\$490.00 / hr	0.20 hrs.	\$98.00
02/02/2023	AMS	Finalize Affidavit of Trustee; Draft Declaration; File with the court		
		\$200.00 / hr	0.20 hrs.	\$40.00
02/07/2023	SW	Email to Attorney McAulliffe as to status of sale		



		\$490.00 / hr	0.10 hrs.	\$49.00
02/07/2023	SW	Draft response to US Trustee's motion to dismiss or convert case		
		\$490.00 / hr	0.40 hrs.	\$196.00
02/21/2023	SW	Revise response to motion to dismiss or convert case; Arrange for filing		
		\$490.00 / hr	0.20 hrs.	\$98.00
02/27/2023	SW	Review January MOR and related documents		
		\$490.00 / hr	0.20 hrs.	\$98.00
03/01/2023	SW	Review statement in support of conversion of case by Avidia; Call to Michael Van Dam re: same		
		\$490.00 / hr	0.30 hrs.	\$147.00
03/03/2023	SW	Review Debtor's objection to motion of US Trustee to convert or dismiss case; Email and call to Alan Braunstein re: same		
		\$490.00 / hr	0.30 hrs.	\$147.00
03/09/2023	SW	Prepare for and appear for hearing on motion to convert or dismiss case; Confer with parties prior to and after hearing		
		\$490.00 / hr	3.00 hrs.	\$1,470.00
04/03/2023	SW	Review various motions to appear telephonically		
		\$490.00 / hr	0.10 hrs.	\$49.00
04/04/2023	SW	Prepare for and appear for hearing on motion to convert or dismiss case in Worcester		
		\$490.00 / hr	4.00 hrs.	\$1,960.00
04/07/2023	SW	Review notice of rescheduled hearing on motion to convert case		
		\$490.00 / hr	0.10 hrs.	\$49.00
04/13/2023	SW	Review various orders entered in case		
		\$490.00 / hr	0.10 hrs.	\$49.00
04/18/2023	SW	Review orders setting hearings on motion to approve management agreement, and rescheduling hearing on UST Motion to convert		
		\$490.00 / hr	0.20 hrs.	\$98.00
04/18/2023	SW	Call with Andy Lizotte concerning scheduling of hearing on motion to convert; Call with John McAuliffe re: same		
		\$490.00 / hr	0.40 hrs.	\$196.00
04/19/2023	SW	Calls with Andy Lizotte and Alan Braunstein (after hearing) to discuss strategies for upcoming hearings		
		\$490.00 / hr	0.40 hrs.	\$196.00
04/24/2023	SW	Emails from and to Alan and others regarding preparation for hearings on Friday		

TOP006	TOP LINE GRANITE DESIGN, INC.		Invoice#134857	Page 8
		\$490.00 / hr	0.30 hrs.	\$147.00
04/25/2023	SW	Emails with parties regarding preparations for hearings		
		\$490.00 / hr	0.20 hrs.	\$98.00
04/28/2023	SW	Prepare for and participate in hearings on motion to convert case, motion to employ broker, motion for approval of management agreement; Motion to convert continued; Powers as trustee expanded		
		\$490.00 / hr	1.80 hrs.	\$882.00
04/28/2023	SW	Call with Lisa Tingue concerning recent developments and possibilities; Follow up email to parties		
		\$490.00 / hr	0.40 hrs.	\$196.00
04/28/2023	SW	Review order on motion to convert		
		\$490.00 / hr	0.10 hrs.	\$49.00
05/08/2023	SW	Call from Eddie Casey (Tyngsborough police) concerning consumer complaints		
		\$490.00 / hr	0.20 hrs.	\$98.00
05/15/2023	LAS	Save bank statements to file		
		\$190.00 / hr	0.30 hrs.	\$57.00
05/18/2023	AMS	Finalize Chapter 11 Trustee's Status Report and Hearing Agenda for Hearings on May 25, 2023; Draft certificate of service and file with the court		
		\$200.00 / hr	0.50 hrs.	\$100.00
05/18/2023	LAS	Save bank statements to file		
		\$190.00 / hr	0.30 hrs.	\$57.00
05/19/2023	AMS	Received several returned mail items; Draft notices of change of address; Draft notice of undeliverable mail; File with the court		
		\$200.00 / hr	0.60 hrs.	\$120.00
05/22/2023	LAS	Review returned mail		
		\$190.00 / hr	0.10 hrs.	\$19.00
05/24/2023	AMS	Finalize status report and hearing agenda; File with the court		
		\$200.00 / hr	0.30 hrs.	\$60.00
05/25/2023	SW	Email from Steve Potkonjak (UST office) regarding overdue MOR; Email to debtor		
		\$490.00 / hr	0.10 hrs.	\$49.00
05/25/2023	LAS	File notice of change of addresses with the court		
		\$190.00 / hr	0.30 hrs.	\$57.00
06/06/2023	AMS	Finalize motion for 2004 examination (Kitchen Concepts); Draft certificate of service; File with the court and serve the same		

		\$200.00 / hr	0.60 hrs.	\$120.00
06/06/2023	LAS	Save statements to file; Finalize correspondence to Bridge Tree Investment Holdings and Bridge Capital; Gather enclosures; Send via UPS Overnight; Email copies to Attorney Braunstein and Attorney Lizotte		
		\$190.00 / hr	1.00 hrs.	\$190.00
06/08/2023	SW	Email to Luciana and Edy regarding turnover of records, MORs; Review responses		
		\$490.00 / hr	0.20 hrs.	\$98.00
06/08/2023	LAS	Save statements to file; Finalize correspondence to Mr. Advance, LLC and Diverse Capital, LLC; Gather enclosures and mail via UPS Overnight Delivery; Email copies to Attorney Braunstein and Attorney Lizotte		
		\$190.00 / hr	1.00 hrs.	\$190.00
06/12/2023	LAS	Save bank statements to file; Finalize correspondence to TVT 2.0, LLC, Steven Zakharyavev and AJ Equity Group, LLC and send via UPS Overnight Delivery		
		\$190.00 / hr	1.00 hrs.	\$190.00
06/13/2023	LAS	Save bank statements to file		
		\$190.00 / hr	0.20 hrs.	\$38.00
06/15/2023	LAS	Save bank statements to file		
		\$190.00 / hr	0.20 hrs.	\$38.00
06/21/2023	SW	Review draft MOR's for April and May; Email to Luciana re: same		
		\$490.00 / hr	0.30 hrs.	\$147.00
06/22/2023	LAS	Save statements to file		
		\$190.00 / hr	0.40 hrs.	\$76.00
06/26/2023	SW	Review final MOR's for April and May; Forward to US Trustee		
		\$490.00 / hr	0.30 hrs.	\$147.00
06/26/2023	LAS	Save statements to file		
		\$190.00 / hr	0.30 hrs.	\$57.00
06/27/2023	LAS	Finalize correspondence to Mercury Funding and Blade Funding; Send via UPS Overnight		
		\$190.00 / hr	0.80 hrs.	\$152.00
<b>Total Fees</b>				<b>\$19,450.50</b>
<b><u>EXPENSES</u></b>				
<b>Total Expenses</b>				<b>\$0.00</b>

\$0.00

**Recap of Professional Services**

Sousa, Laura A	5.90	Hrs @	\$190.00 / hr	\$1,121.00
Stephan, Ann-Marie	3.40	Hrs @	\$200.00 / hr	\$680.00
Weiss, Steven	15.70	Hrs @	\$475.00 / hr	\$7,457.50
Weiss, Steven	21.30	Hrs @	\$490.00 / hr	\$10,192.00
Total Fees	46.30	Hrs		\$19,450.50

**BILLING SUMMARY**

Total professional services	\$19,450.50
Total of new charges for this invoice	<u>\$19,450.50</u>

<b>Total Balance Now Due</b>	<b>\$19,450.50</b>
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**SHATZ, SCHWARTZ AND FENTIN, P.C.**

1441 Main Street Suite 1100  
 Springfield, MA 01103-1491  
 Telephone (413) 737-1131  
 Fax (413) 736-0375  
 Federal Tax ID # 04-2485418  
 December 20, 2023

Top Line Granite Design, Inc.  
 c/o SSFPC  
 1441 Main Street  
 Springfield, MA 01103

Invoice# 134858 SW  
 Our file# TOP006 230216  
 Billed through 06/28/2023

**CLAIMS ADMINISTRATION & OBJECTIONS (T)****PROFESSIONAL SERVICES**

04/05/2022	SW	Review Proof of Claim filed by Mass DOR		
		\$475.00 / hr	0.10 hrs.	\$47.50
04/12/2022	SW	Review POC filed by SBA		
		\$475.00 / hr	0.10 hrs.	\$47.50
04/13/2022	SW	Review proof of claim filed by IRS		
		\$475.00 / hr	0.10 hrs.	\$47.50
04/14/2022	SW	Review reclamation demand by Hyquality tools		
		\$475.00 / hr	0.20 hrs.	\$95.00
05/02/2022	SW	Review emails from Cheryl Deschaies relating to reclamation demand		
		\$475.00 / hr	0.20 hrs.	\$95.00
06/01/2022	SW	Review POC's filed by Avidia Bank		
		\$475.00 / hr	0.10 hrs.	\$47.50
06/03/2022	SW	Review various POC's filed in case (Toyota, SBA)		
		\$475.00 / hr	0.30 hrs.	\$142.50
08/10/2022	SW	Review of claims (secured lenders)		
		\$475.00 / hr	0.20 hrs.	\$95.00
09/26/2022	SW	Review MDOR administrative claim		
		\$475.00 / hr	0.10 hrs.	\$47.50
11/21/2022	SW	Review amended secured Proof of Claim filed by 1st Citizens Bank		
		\$490.00 / hr	0.10 hrs.	\$49.00

01/19/2023	MJE	Conference with trustee regarding motion hearing (0.2); Motion hearing (0.6)		
		\$365.00 / hr	0.80 hrs.	\$292.00
01/26/2023	SW	Review MDOR administrative claim; Email to debtor's counsel re: same		
		\$490.00 / hr	0.20 hrs.	\$98.00
02/23/2023	SW	Review POC's filed by IRS		
		\$490.00 / hr	0.10 hrs.	\$49.00
02/24/2023	SW	Emails with Alan Braunstein as to status of sales		
		\$490.00 / hr	0.20 hrs.	\$98.00
05/12/2023	SW	Review amended POC from Mass DOR		
		\$490.00 / hr	0.10 hrs.	\$49.00
<b>Total Fees</b>				<b>\$1,300.00</b>

**EXPENSES****Total Expenses** \$0.00

\$0.00

**Recap of Professional Services**

Esposito, Mark J	0.80	Hrs @	\$365.00 / hr	\$292.00
Weiss, Steven	1.40	Hrs @	\$475.00 / hr	\$665.00
Weiss, Steven	0.70	Hrs @	\$490.00 / hr	\$343.00
Total Fees	2.90	Hrs		\$1,300.00

**BILLING SUMMARY**

Total professional services \$1,300.00

Total of new charges for this invoice \$1,300.00**Total Balance Now Due** **\$1,300.00**

**SHATZ, SCHWARTZ AND FENTIN, P.C.**

1441 Main Street Suite 1100  
 Springfield, MA 01103-1491  
 Telephone (413) 737-1131  
 Fax (413) 736-0375  
 Federal Tax ID # 04-2485418  
 December 20, 2023

Top Line Granite Design, Inc.  
 c/o SSFPC  
 1441 Main Street  
 Springfield, MA 01103

Invoice# 134859 SW  
 Our file# TOP006 230218  
 Billed through 06/28/2023

**EMPLOYMENT APPLICATIONS AND OBJECTIONS (T)****PROFESSIONAL SERVICES**

03/29/2022	SW	Review Debtor's application to employ counsel	
		\$475.00 / hr	0.20 hrs. \$95.00
04/06/2022	SW	Review interim order on application to employ counsel; Review supplement by counsel	
		\$475.00 / hr	0.20 hrs. \$95.00
04/13/2023	SW	Review draft of application to employ broker	
		\$490.00 / hr	0.20 hrs. \$98.00
04/18/2023	SW	Call with Alan Braunstein regarding application to employ broker	
		\$490.00 / hr	0.10 hrs. \$49.00
04/18/2023	SW	Review Debtor's application to employ Saperstein as broker	
		\$490.00 / hr	0.20 hrs. \$98.00
04/18/2023	SW	Receive hearing notice on application to employ broker	
		\$490.00 / hr	0.10 hrs. \$49.00
04/24/2023	SW	Call from and email to Lisa Tingue regarding application to employ Sapirstein	
		\$490.00 / hr	0.20 hrs. \$98.00
04/26/2023	SW	Review UST opposition to motion to approve management agreement; Email to Lisa Tingue re: same; Review Avida Bank limited opposition to motion to employ broker	
		\$490.00 / hr	0.30 hrs. \$147.00
04/27/2023	SW	Review UST objection to application to employ Sapirstein; Debtor's response to Avidia's objection	

		\$490.00 / hr	0.20 hrs.	\$98.00
04/27/2023	SW	Conference call with Alan Braunstein and Michael Van Dam regarding dispute over employment of broker		
		\$490.00 / hr	0.30 hrs.	\$147.00

<b>Total Fees</b>	\$974.00
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**EXPENSES**

<b>Total Expenses</b>	\$0.00
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\$0.00

**Recap of Professional Services**

Weiss, Steven	0.40	Hrs @	\$475.00 / hr	\$190.00
Weiss, Steven	1.60	Hrs @	\$490.00 / hr	\$784.00
Total Fees	2.00	Hrs		\$974.00

**BILLING SUMMARY**

Total professional services	\$974.00
Total of new charges for this invoice	<hr/> \$974.00

<b>Total Balance Now Due</b>	<b>\$974.00</b>
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**SHATZ, SCHWARTZ AND FENTIN, P.C.**

1441 Main Street Suite 1100

Springfield, MA 01103-1491

Telephone (413) 737-1131

Fax (413) 736-0375

Federal Tax ID # 04-2485418

December 20, 2023

Top Line Granite Design, Inc.

c/o SSFPC

1441 Main Street

Springfield, MA 01103

Invoice# 134860 SW

Our file# TOP006 230220

Billed through 06/28/2023

**FINANCING (T)****PROFESSIONAL SERVICES**

03/30/2022	SW	Review motion for use of cash collateral (as filed), with budget; Review order setting hearing	
		\$475.00 / hr	0.30 hrs. \$142.50
03/31/2022	SW	Call with Alan Braunstein regarding wage claims and status of DIP financing	
		\$475.00 / hr	0.30 hrs. \$142.50
03/31/2022	SW	Review emails M. Van Dam and M. Toussaint regarding cash collateral motion	
		\$475.00 / hr	0.20 hrs. \$95.00
04/04/2022	SW	Prepare for and participate in cash collateral hearing	
		\$475.00 / hr	0.90 hrs. \$427.50
04/04/2022	SW	Call from Steve Meunier concerning cash collateral motion	
		\$475.00 / hr	0.20 hrs. \$95.00
04/05/2022	SW	Review and comment on updated draft of cash collateral order; Review comments from additional parties in interest	
		\$475.00 / hr	0.50 hrs. \$237.50
04/05/2022	SW	Review updated draft cash collateral order	
		\$475.00 / hr	0.10 hrs. \$47.50
04/06/2022	SW	Review order on cash collateral (as entered)	
		\$475.00 / hr	0.10 hrs. \$47.50
04/18/2022	SW	Email from Macken Toussaint requesting extension of time to file reconciliation; Review motion for extension	

		\$475.00 / hr	0.20 hrs.	\$95.00
04/22/2022	SW	Emails from and to Macken and Alan as to status of efforts to obtain DIP loan		
		\$475.00 / hr	0.30 hrs.	\$142.50
04/25/2022	SW	Emails from and to Macken concerning status of DIP loan efforts		
		\$475.00 / hr	0.20 hrs.	\$95.00
04/25/2022	SW	Review and edit proposed final order on use of cash collateral; Circulate		
		\$475.00 / hr	0.30 hrs.	\$142.50
04/28/2022	SW	Call to Lisa Tingue concerning cash collateral motion, related matters; Emails and call with Alan Braunstein and Macken Toussaint concerning cash collateral, related matters		
		\$475.00 / hr	0.40 hrs.	\$190.00
05/02/2022	SW	Review order on cash collateral; Order on motion to pay wages; Order on utility motion; Order on cash management motion		
		\$475.00 / hr	0.20 hrs.	\$95.00
05/10/2022	SW	Review draft DIP loan agreement; Email to Macken Toussaint re: same		
		\$475.00 / hr	0.50 hrs.	\$237.50
05/11/2022	SW	Further emails with Macken Toussaint regarding terms for DIP loan		
		\$475.00 / hr	0.20 hrs.	\$95.00
05/12/2022	SW	Emails with Macken concerning form of DIP loan order		
		\$475.00 / hr	0.20 hrs.	\$95.00
05/13/2022	SW	Review emails from Macken regarding various loans, and questions on PPP loan		
		\$475.00 / hr	0.20 hrs.	\$95.00
05/13/2022	SW	Email form Macken Toussaint with draft emergency DIP loan motion		
		\$475.00 / hr	0.40 hrs.	\$190.00
05/16/2022	SW	Review budget for sources and uses of cash from DIP loan; Review email form Mike Van Dam re: same review emails concerning reclamation request		
		\$475.00 / hr	0.40 hrs.	\$190.00
05/16/2022	SW	Review emergency motion for DIP loan; Call from Steve Meunier re: same		
		\$475.00 / hr	0.50 hrs.	\$237.50
05/16/2022	SW	Review hearing notice, emergency motion		

		\$475.00 / hr	0.10 hrs.	\$47.50
05/17/2022	SW	Emails with Macken Toussaint concerning DIP loan terms		
		\$475.00 / hr	0.20 hrs.	\$95.00
05/18/2022	SW	Review objection of Avidia Bank to Motion for DIP loan; Call form Lisa Tingué re: same		
		\$475.00 / hr	0.40 hrs.	\$190.00
05/18/2022	SW	Prepare for and appear for status conference, hearing on motion for DIP loan		
		\$475.00 / hr	1.60 hrs.	\$760.00
05/18/2022	SW	Review and comment on proposed DIP order (after hearing)		
		\$475.00 / hr	0.20 hrs.	\$95.00
05/19/2022	SW	Review DIP financing order (as entered)		
		\$475.00 / hr	0.20 hrs.	\$95.00
06/22/2022	SW	Review UST limited objection to Debtor's cash collateral and borrowing motions		
		\$475.00 / hr	0.10 hrs.	\$47.50
06/23/2022	SW	Call from Mike Van Dam concerning foreclosure on RE, and status of cash collateral motions		
		\$475.00 / hr	0.20 hrs.	\$95.00
06/24/2022	SW	Review supplement to DIP loan order, uses of cash, proposed final order		
		\$475.00 / hr	0.20 hrs.	\$95.00
06/24/2022	SW	Call with Steve Meunier and Lisa Tingué concerning cash collateral, DIP loan		
		\$475.00 / hr	0.30 hrs.	\$142.50
06/24/2022	SW	Prepare for and appear for hearings on use of cash collateral, additional borrowing on DIP loan		
		\$475.00 / hr	0.80 hrs.	\$380.00
07/12/2022	SW	Initial review of reconciliation on borrowing motion		
		\$475.00 / hr	0.20 hrs.	\$95.00
07/20/2022	SW	Review proposed final order on DIP loan		
		\$475.00 / hr	0.10 hrs.	\$47.50
07/25/2022	SW	Review order on DIP loan (second advance)		
		\$475.00 / hr	0.10 hrs.	\$47.50
08/25/2022	SW	Review Debtor's motion to continue hearing on DIP Loan motion		
		\$475.00 / hr	0.10 hrs.	\$47.50

08/29/2022	SW	Review order continuing hearing on DIP loan motion \$475.00 / hr	0.10 hrs.	\$47.50
09/27/2022	SW	Review motion to continue hearings on DIP financing and stay extension motions \$475.00 / hr	0.10 hrs.	\$47.50
09/27/2022	SW	Review reconciliation of cash to actual, and proposed cash collateral budget \$475.00 / hr	0.20 hrs.	\$95.00
09/30/2022	SW	Review order on continued use of cash collateral \$475.00 / hr	0.10 hrs.	\$47.50
10/24/2022	SW	Review Debtor's cash collateral reconciliation \$490.00 / hr	0.20 hrs.	\$98.00
10/24/2022	SW	Review September MOR and related documents \$490.00 / hr	0.20 hrs.	\$98.00
11/04/2022	SW	Emails with Macken regarding possible further DIP loan advances, other matters for hearing \$490.00 / hr	0.20 hrs.	\$98.00
11/21/2022	SW	Review orders rescheduling hearings on cash collateral, DIP loan; Email to Macken and Alan re: same \$490.00 / hr	0.20 hrs.	\$98.00
12/15/2022	SW	Prepare for and participate in hearings on cash collateral, borrowing, stay; Continued to January 19th \$490.00 / hr	0.70 hrs.	\$343.00
<b>Total Fees</b>				<b>\$6,387.50</b>

**EXPENSES****Total Expenses \$0.00**

\$0.00

**Recap of Professional Services**

Weiss, Steven	11.90	Hrs @	\$475.00 / hr	\$5,652.50
Weiss, Steven	1.50	Hrs @	\$490.00 / hr	\$735.00
Total Fees	13.40	Hrs		\$6,387.50

**BILLING SUMMARY**

Total professional services	\$6,387.50
Total of new charges for this invoice	<u>\$6,387.50</u>

**Total Balance Now Due**

**\$6,387.50**

**SHATZ, SCHWARTZ AND FENTIN, P.C.** EXHIBIT B-8

1441 Main Street Suite 1100  
Springfield, MA 01103-1491  
Telephone (413) 737-1131  
Fax (413) 736-0375  
Federal Tax ID # 04-2485418  
December 20, 2023

Top Line Granite Design, Inc.  
c/o SSFPC  
1441 Main Street  
Springfield, MA 01103

Invoice# 134861 SW  
Our file# TOP006 230221  
Billed through 06/28/2023

**LITIGATION (T)**

**PROFESSIONAL SERVICES**

01/11/2023	SW	Review email from Macken with complaint by First Citizens		
		\$490.00 / hr	0.20 hrs.	\$98.00
01/12/2023	SW	Emails with Macken and Alan re: Potential ramifications of complaint by First Citizens Bank		
		\$490.00 / hr	0.30 hrs.	\$147.00
01/12/2023	SW	Emails and call with Alan Braunstein regarding complaint vs. trust, and issues relating to sale		
		\$490.00 / hr	0.20 hrs.	\$98.00
			<b>Total Fees</b>	<b>\$343.00</b>

**EXPENSES**

**Total Expenses** \$0.00

\$0.00

**Recap of Professional Services**

Weiss, Steven	0.70	Hrs @	\$490.00 / hr	\$343.00
Total Fees	0.70	Hrs		\$343.00

**BILLING SUMMARY**

Total professional services	\$343.00
Total of new charges for this invoice	<u>\$343.00</u>

**Total Balance Now Due**

**\$343.00**

**SHATZ, SCHWARTZ AND FENTIN, P.C. EXHIBIT B-9**

1441 Main Street Suite 1100  
 Springfield, MA 01103-1491  
 Telephone (413) 737-1131  
 Fax (413) 736-0375  
 Federal Tax ID # 04-2485418  
 December 20, 2023

Top Line Granite Design, Inc.  
 c/o SSFPC  
 1441 Main Street  
 Springfield, MA 01103

Invoice# 134862 SW  
 Our file# TOP006 230222  
 Billed through 06/28/2023

**MEETINGS OF CREDITORS (T)****PROFESSIONAL SERVICES**

04/01/2022	SW	Emails with Steve Meunier and Alan Braunstein re: 341 date		
		\$475.00 / hr	0.20 hrs.	\$95.00
05/04/2022	SW	Call from Lisa Tingué regarding questions for 341 meeting		
		\$475.00 / hr	0.20 hrs.	\$95.00
05/04/2022	SW	Prepare for and participate in 341 meeting		
		\$475.00 / hr	2.30 hrs.	\$1,092.50
05/05/2022	SW	Follow up email to and call with Lisa Tingué regarding 341 meeting		
		\$475.00 / hr	0.30 hrs.	\$142.50
05/09/2022	SW	Email from Macken with additional info from 341 meeting		
		\$475.00 / hr	0.10 hrs.	\$47.50
		<b>Total Fees</b>		<b>\$1,472.50</b>

**EXPENSES**

**Total Expenses** \$0.00

\$0.00

**Recap of Professional Services**

Weiss, Steven	3.10	Hrs @	\$475.00 / hr	\$1,472.50
Total Fees	3.10	Hrs		\$1,472.50

**BILLING SUMMARY**



Total professional services	\$1,472.50
Total of new charges for this invoice	<u>\$1,472.50</u>
<b>Total Balance Now Due</b>	<b>\$1,472.50</b>

**SHATZ, SCHWARTZ AND FENTIN, P.C.**

EXHIBIT B-10

1441 Main Street Suite 1100  
 Springfield, MA 01103-1491  
 Telephone (413) 737-1131  
 Fax (413) 736-0375  
 Federal Tax ID # 04-2485418  
 December 20, 2023

Top Line Granite Design, Inc.  
 c/o SSFPC  
 1441 Main Street  
 Springfield, MA 01103

Invoice# 134863 SW  
 Our file# TOP006 230223  
 Billed through 06/28/2023

**PLAN AND DISCLOSURE STATEMENT (T)****PROFESSIONAL SERVICES**

06/16/2022	SW	Review and respond to email from Macken Toussaint concerning issues in drafting of plan	
		\$475.00 / hr	0.40 hrs. \$190.00
06/16/2022	SW	Email from Macken with responses to concerns about plan	
		\$475.00 / hr	0.20 hrs. \$95.00
06/22/2022	SW	Commence review of draft plan of reorganization; Email to Alan and Macken with preliminary comments	
		\$475.00 / hr	0.40 hrs. \$190.00
06/24/2022	SW	Review draft projections to be included with plan; Initial review of plan (as filed); Email in response	
		\$475.00 / hr	0.50 hrs. \$237.50
06/24/2022	SW	Review motion by Avidia Bank for order that foreclosure does not violate stay, related documents	
		\$475.00 / hr	0.20 hrs. \$95.00
06/24/2022	SW	Call with Macken (after hearing) to discuss various plan issues	
		\$475.00 / hr	0.30 hrs. \$142.50
06/27/2022	SW	Review draft procedural order on plan; Emails with Macken re: same	
		\$475.00 / hr	0.30 hrs. \$142.50
06/29/2022	SW	Review emails regarding plan	
		\$475.00 / hr	0.10 hrs. \$47.50
06/30/2022	SW	Call from Lisa Tingue concerning procedural order; Email from Macken with liquidation analysis; Email to Macken to request	

		conference		
		\$475.00 / hr	0.40 hrs.	\$190.00
06/30/2022	SW	Email from Macken, responding to numerous issues with plan		
		\$475.00 / hr	0.10 hrs.	\$47.50
07/01/2022	SW	Conference call with Macken Toussaint and Lisa Tingué regarding procedural motion, and substantive issues on plan, amendments to be made		
		\$475.00 / hr	0.30 hrs.	\$142.50
07/05/2022	SW	Review Debtor's motion for order approving ballot, setting dates, related relief		
		\$475.00 / hr	0.20 hrs.	\$95.00
07/06/2022	SW	Initial review of 1st amended plan and exhibits; Check registry of deeds; Email to Attorneys Toussaint and Braunstein to outline concerns		
		\$475.00 / hr	0.60 hrs.	\$285.00
07/07/2022	SW	Email from Macken Toussaint, responding to various plan issues		
		\$475.00 / hr	0.20 hrs.	\$95.00
07/07/2022	SW	Review order scheduling deadlines for ballots, objections, confirmation hearings		
		\$475.00 / hr	0.20 hrs.	\$95.00
07/21/2022	SW	Emails with Macken concerning loans to realty trust, and various plan issues		
		\$475.00 / hr	0.20 hrs.	\$95.00
07/21/2022	SW	Call with Alan Braunstein concerning numerous plan issues		
		\$475.00 / hr	0.30 hrs.	\$142.50
07/29/2022	SW	Call with Lisa Tingué regarding plan, debtor's feasibility		
		\$475.00 / hr	0.20 hrs.	\$95.00
08/10/2022	SW	Email Macken concerning plan, issues regarding Top Paving; Call with Macken to discuss amendments to be made to plan, related matters		
		\$475.00 / hr	0.40 hrs.	\$190.00
08/11/2022	SW	Lengthy call with Alan Braunstein concerning questions about debtor's operations, plan, related matters		
		\$475.00 / hr	0.40 hrs.	\$190.00
08/11/2022	SW	Lengthy call with Lisa Tingué and Richard King concerning Debtor's motion to extend, numerous issues and problems with plan, related matters		
		\$475.00 / hr	0.50 hrs.	\$237.50
08/12/2022	SW	Draft motion to extend deadline for objections to plan; Lengthy		

		email to parties regarding issues that need immediate responses; Call from Lisa Tingle re: same	
		\$475.00 / hr 0.70 hrs.	\$332.50
08/12/2022	SW	Call with Mike Van Dam re: Motion, and status of negotiations with Debtor	
		\$475.00 / hr 0.20 hrs.	\$95.00
08/12/2022	AMS	Finalize motion to extend deadline; Draft certificate of service; File with the court and serve the same	
		\$190.00 / hr 0.10 hrs.	\$19.00
08/16/2022	SW	Review UST Motion to continue confirmation hearing, and limited objection filed by Debtor	
		\$475.00 / hr 0.20 hrs.	\$95.00
08/16/2022	SW	Call from Lisa Tingle concerning motion to continue hearing on confirmation, related issues	
		\$475.00 / hr 0.20 hrs.	\$95.00
08/16/2022	SW	Review UST response to Debtor's limited objection to motion to continue confirmation hearing	
		\$475.00 / hr 0.10 hrs.	\$47.50
08/19/2022	SW	Review order on US Trustee Motion to Continue hearing on confirmation	
		\$475.00 / hr 0.10 hrs.	\$47.50
08/23/2022	SW	Call with Mike Van Dam as to status of proposed settlement with Debtor	
		\$475.00 / hr 0.20 hrs.	\$95.00
11/18/2022	SW	Emails with Macken as to status of amended plan	
		\$490.00 / hr 0.10 hrs.	\$49.00
03/22/2023	SW	Email from and call from Alan Braunstein with proposed plan terms	
		\$490.00 / hr 0.20 hrs.	\$98.00
03/31/2023	SW	Calls with Andy Lizotte to discuss elements of arrangement to transfer RE to estate as part of plan	
		\$490.00 / hr 0.50 hrs.	\$245.00
04/01/2023	SW	Review latest draft of 2nd Amended Chapter 11 Plan and related email comments	
		\$490.00 / hr 0.60 hrs.	\$294.00
04/02/2023	SW	Review and annotate draft motion for scheduling order on plan	
		\$490.00 / hr 0.30 hrs.	\$147.00
04/03/2023	SW	Review emails with Andrew Lizotte and Macken Toussaint	

concerning motions, procedural issues

		\$490.00 / hr	0.20 hrs.	\$98.00
04/03/2023	SW	Initial review of Second Amended Plan (as filed)		
		\$490.00 / hr	0.20 hrs.	\$98.00
04/05/2023	SW	Email from Macken regarding timetable for hearings		
		\$490.00 / hr	0.10 hrs.	\$49.00
04/06/2023	SW	Receive hearing notice, motion for plan dates		
		\$490.00 / hr	0.10 hrs.	\$49.00
04/12/2023	SW	Prepare for and appear for hearing on motion to set deadlines for confirmation hearing		
		\$490.00 / hr	1.00 hrs.	\$490.00
04/13/2023	SW	Emails with Macken concerning amendments to plan		
		\$490.00 / hr	0.10 hrs.	\$49.00
04/14/2023	SW	Review and comment on revised draft of amended plan		
		\$490.00 / hr	0.30 hrs.	\$147.00
04/14/2023	SW	Review and respond to multiple emails regarding terms of plan, stipulation, execution, timing; Call with Andy Lizotte re: same		
		\$490.00 / hr	1.40 hrs.	\$686.00

**Total Fees** \$6,365.50

**EXPENSES**

**Total Expenses** \$0.00

\$0.00

**Recap of Professional Services**

Stephan, Ann-Marie	0.10	Hrs @	\$190.00 / hr	\$19.00
Weiss, Steven	8.10	Hrs @	\$475.00 / hr	\$3,847.50
Weiss, Steven	5.10	Hrs @	\$490.00 / hr	\$2,499.00
Total Fees	13.30	Hrs		\$6,365.50

**BILLING SUMMARY**

Total professional services	\$6,365.50
Total of new charges for this invoice	\$6,365.50

**Total Balance Now Due** **\$6,365.50**

**SHATZ, SCHWARTZ AND FENTIN, P.C.**

EXHIBIT B-11

1441 Main Street Suite 1100  
 Springfield, MA 01103-1491  
 Telephone (413) 737-1131  
 Fax (413) 736-0375  
 Federal Tax ID # 04-2485418  
 December 20, 2023

Top Line Granite Design, Inc.  
 c/o SSFPC  
 1441 Main Street  
 Springfield, MA 01103

Invoice# 134864 SW  
 Our file# TOP006 230224  
 Billed through 06/28/2023

**RELIEF FROM STAY PROCEEDINGS (T)****PROFESSIONAL SERVICES**

07/07/2022	SW	Review Debtor's opposition to Avidia motion for comfort order on stay		
		\$475.00 / hr	0.30 hrs.	\$142.50
07/07/2022	SW	Receive hearing notice, motion for comfort order		
		\$475.00 / hr	0.10 hrs.	\$47.50
07/14/2022	SW	Review motion by Debtor to extend stay per section 105		
		\$475.00 / hr	0.20 hrs.	\$95.00
07/14/2022	SW	Review hearing notice, motion for section 105 stay		
		\$475.00 / hr	0.10 hrs.	\$47.50
07/19/2022	SW	Review opposition by Avidia Bank to Motion for Stay		
		\$475.00 / hr	0.20 hrs.	\$95.00
07/20/2022	SW	Prepare for and participate in hearings on DIP loan, motion for comfort order, and motion for stay		
		\$475.00 / hr	1.00 hrs.	\$475.00
07/28/2022	SW	Initial review of Avida Bank's supplement to opposition to motion for stay		
		\$475.00 / hr	0.20 hrs.	\$95.00
11/17/2022	SW	Review motions by Toyota Lease Trust for stay relief		
		\$490.00 / hr	0.20 hrs.	\$98.00
12/06/2022	SW	Review orders granting stay relief to Toyota		
		\$490.00 / hr	0.10 hrs.	\$49.00
<b>Total Fees</b>				<b>\$1,144.50</b>

**EXPENSES****Total Expenses** \$0.00

\$0.00

**Recap of Professional Services**

Weiss, Steven	2.10	Hrs @	\$475.00 / hr	\$997.50
Weiss, Steven	0.30	Hrs @	\$490.00 / hr	\$147.00
Total Fees	2.40	Hrs		\$1,144.50

**BILLING SUMMARY**

Total professional services	\$1,144.50
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Total of new charges for this invoice	<hr/> \$1,144.50
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<b>Total Balance Now Due</b>	<b>\$1,144.50</b>
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**SHATZ, SCHWARTZ AND FENTIN, P.C.**

EXHIBIT B-12

1441 Main Street Suite 1100  
Springfield, MA 01103-1491  
Telephone (413) 737-1131  
Fax (413) 736-0375  
Federal Tax ID # 04-2485418  
December 20, 2023

Top Line Granite Design, Inc.  
c/o SSFPC  
1441 Main Street  
Springfield, MA 01103

Invoice# 134865 SW  
Our file# TOP006 230578  
Billed through 06/28/2023

**DISBURSEMENTS****EXPENSES**

UPS Fee	\$237.42
Photocopies	\$157.50
Postage	\$90.85
Travel Expense	\$522.05
Computer Research	\$95.98
<b>Total Expenses</b>	<b>\$1,103.80</b>

\$0.00

**BILLING SUMMARY**

Total expenses incurred	\$1,103.80
Total of new charges for this invoice	<hr/> \$1,103.80
<b>Total Balance Now Due</b>	<b>\$1,103.80</b>



**BIOGRAPHIES - SHATZ, SCHWARTZ AND FENTIN, P.C.**

**STEVEN WEISS, ESQUIRE**

Steven Weiss is a partner at the firm of Shatz, Schwartz and Fentin, P.C., where his practice is concentrated in bankruptcy and creditor's rights. From August, 1986 through February, 1994, he was an associate and then a partner at the firm of Cooley, Shrair, P.C. He received his B.A. degree from Michigan State University in 1980, and his law degree from Boston University School of Law in 1984. Attorney Weiss has served as a law clerk to the Honorable Arthur J. Spector, United States Bankruptcy Judge, Eastern District of Michigan, Northern Division from 1984-1986. He has also been a member of the Panel of Chapter 7 Trustees for the District of Massachusetts since November, 1987.

Mr. Weiss is the author of several articles which have appeared in publications such as The Annual Survey of Bankruptcy Law, The Banking Law Journal and The Robert Morris Journal. He is a member of the Massachusetts and Hampden County Bar Associates, the Commercial Law League of America, the National Association of Bankruptcy Trustees and the American Bankruptcy Institute ("ABI"), and the Turnaround Management Association. Mr. Weiss has conducted several seminars and workshops for the ABI and for Massachusetts Continuing Legal Education ("MCLE") on a variety of bankruptcy topics.

**ANNMARIE STEPHAN**

Ms. Stephan has been with Shatz, Schwartz and Fentin, P.C. since July, 2004. She is a Paralegal to Steven Weiss, Esquire, where his practice is concentrated in bankruptcy and creditor's rights.

**LAURA SOUSA**

Ms. Sousa has been with Shatz, Schwartz and Fentin, P.C. since November, 2009. She is a Legal Assistant to Steven Weiss, Esquire, where his practice is concentrated in bankruptcy and creditor's rights.

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MASSACHUSETTS

In re:

TOP LINE GRANITE DESIGN INC.,

Debtor.

Chapter 11

Case No. 22-40216 (EDK)

**CERTIFICATE OF SERVICE**

I, Steven Weiss, of Shatz Schwartz and Fentin, P.C., do hereby certify that on December 28, 2023, a copy of the foregoing Application for Compensation was sent via electronic mail, and/or first-class mail, postage pre-paid, to the following:

Office of the United States Trustee

446 Main Street, 14th Floor

Worcester, MA 01608

USTPRegion01.WO.ECF@USDOJ.GOV ; lisa.d.tingue@usdoj.gov (EN) 202.503.7009

Alan L. Braunstein on behalf of Debtor Top Line Granite Design Inc.

[abraunstein@riemerlaw.com](mailto:abraunstein@riemerlaw.com), [ahall@riemerlaw.com](mailto:ahall@riemerlaw.com); [ndailey@riemerlaw.com](mailto:ndailey@riemerlaw.com)

Macken Toussaint on behalf of Debtor Top Line Granite Design Inc.

[mtoussaint@riemerlaw.com](mailto:mtoussaint@riemerlaw.com), [ndailey@riemerlaw.com](mailto:ndailey@riemerlaw.com); [ahall@riemerlaw.com](mailto:ahall@riemerlaw.com)

Andrew G. Lizotte on behalf of Creditor Edmilson Ramos

[agl@murphyking.com](mailto:agl@murphyking.com),

[bankruptcy@murphyking.com](mailto:bankruptcy@murphyking.com); [aspanos@murphyking.com](mailto:aspanos@murphyking.com); [ddk@murphyking.com](mailto:ddk@murphyking.com); [agl@murphyking.com](mailto:agl@murphyking.com); [ecf-72a6723957cc@ecf.pacerpro.com](mailto:ecf-72a6723957cc@ecf.pacerpro.com); [imccormack@murphyking.com](mailto:imccormack@murphyking.com)

John M. McAuliffe on behalf of Interested Party FGC EPC, LLC

[john@jm-law.net](mailto:john@jm-law.net), [lane@jm-law.net](mailto:lane@jm-law.net)

Thomas Tavenner, Esquire

[ttavenner@dfllp.com](mailto:ttavenner@dfllp.com)

Top Line Granite Design Inc.

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**NOTICE OF APPEARANCE:**

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 (counsel for Learmar Industries, Inc.)

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781.935.1077

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Arbella Insurance Group  
P.O. Box 6699227  
Quincy, MA 02269

Avidia Bank  
[see secured creditors]

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